

JANUARY 2, 1936

JAN 2 1936

# HARDWARE AGE

Published  
Every Other Thursday

# News

OF FRONT PAGE IMPORTANCE

from the  
**NICHOLSON  
FILE  
COMPANY**

## WORLD'S LARGEST MAKER OF FILES

The Nicholson File Company has now made it possible for you to offer your customers files which are far ahead in design, construction and performance.

Turn to page 11 of this magazine where you will find complete information about this new product of the world's largest maker of files.

**NICHOLSON FILE COMPANY**

Providence, R. I., U. S. A.



A FILE FOR EVERY PURPOSE

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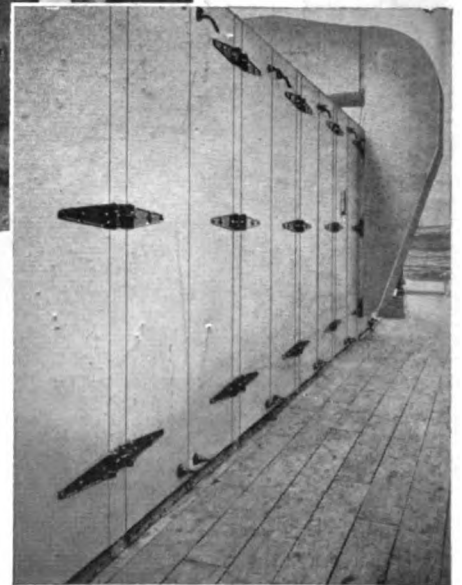
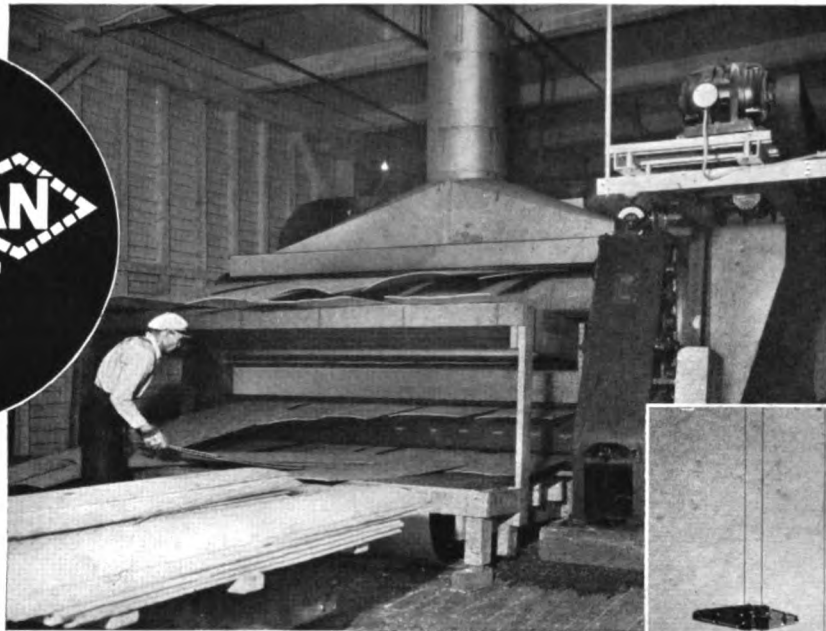
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# Are your sheet metal sales to industry profitable?



A few years ago, a prominent western lumber company encountered serious corrosion trouble. Resin and creosote vapors given off by the wood quickly corroded and caused early failure of the dryer doors and ducts.

There was but one thing to do—find an economical material that would resist corrosion—so they turned to Toncan Copper Molybdenum Iron—the alloy of refined open hearth iron, copper and molybdenum with the highest rust-resistance of any ferrous material in its price class.

As has been the experience of thousands of users of Toncan Iron, they found that it lasted three to four times longer than the metal they had been using. In fact, they were so well pleased that they specified Toncan Iron outright for a new dryer recently installed.

That's how Toncan Iron builds good-will for supply houses that stock and recommend it—brings repeat business—and makes your sheet metal sales to industry profitable.



**Republic Steel**  
CORPORATION  
GENERAL OFFICES . . . . CLEVELAND, OHIO

**HARDWARE AGE**

Hardware Age, published every other Thursday by Chilton Co. (Inc.), Chestnut and 56th Sts., Philadelphia, Pa. Entered as second class matter March 21, 1933, at the Post Office at Philadelphia under the Act of March 3, 1879. (Printed in U. S. A.) \$1.00 per year. Single copies 15¢ each. Vol. 137, No. 4.

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THIS advertisement,  
scheduled for the Jan-  
uary 4th issue of Saturday  
Evening Post, will be read  
by millions of families.

the name  
that means  
**SECURITY**  
in every  
**LANGUAGE**



Look for  
the name  
**YALE** on any  
**LOCK** you use.

Sold by all  
**HARDWARE DEALERS**

**THE YALE & TOWNE MFG. CO.**

STAMFORD, CONN., U.S.A. Canadian Division, ST. CATHARINES, ONT.

**WE** ESTIMATE that during 1935, YALE ad-  
vertisements were read more than  
120,000,000 times. Because of its  
world-wide prestige and reputation for quality,  
backed up by consistent national advertising,  
YALE is a known value. YALE Products are confi-  
dently accepted by the public and, therefore,  
they are easier for hardware merchants to sell.

**THE YALE & TOWNE MFG. CO.**  
STAMFORD, CONN., U.S.A.

TRADE **YALE** MARK

JANUARY 2, 1936

29 281AA 013 XL  
91 2 3

1032

3

# ATKINS

## SILVER STEEL PRUNING SAWS

WHEN IT'S TIME TO ORDER PRUNING SAWS—  
IT'S TIME TO THINK OF ATKINS



**No. 3 DUPLEX PRUNER**

SILVER STEEL blade. Lightning tooth on one edge for coarse work; fine tooth on other edge for finer cutting. Seasoned apple wood handle. (No. 2 same except Sheffield steel.)

Length, inches	12	14	16	18	20	22
Price	\$11.50	\$11.80	\$12.15	\$12.55	\$12.90	\$13.25



**No. 9 TAPERED PRUNER**

High grade steel frame  $\frac{1}{2}$ " wide,  $\frac{5}{16}$ " thick. Accommodates 20" blade. Blade made of good quality Special Steel. Air dried beech handle with extra large grip.

Length, inches	20
Price	\$20.15



**No. 11 TAPERED PRUNER**

Crucible steel frame  $\frac{1}{2}$ " wide,  $\frac{3}{16}$ " thick. Blade adjustable to any angle. 8 points per inch. Seasoned beech handle, lacquered.

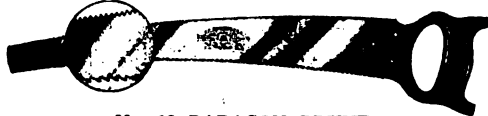
Length, inches	16	18	20
Price	\$15.70	\$16.00	\$16.35



**No. 40 TUTTLE TOOTH PRUNER**

High grade Special Steel. Tuttle tooth pattern. Air dried beech handle, Davey style. Roomy grip reinforced with dowel pin making it rigid.

Length, inches	20	24
Price	\$19.40	\$23.00



**No. 12 PARAGON PRUNER**

Genuine SILVER STEEL blade. Concave edge toothed for fine cutting; opposite edge for coarse work. Blade  $2\frac{1}{2}$ " wide at handle and 1" at point. New style handle.

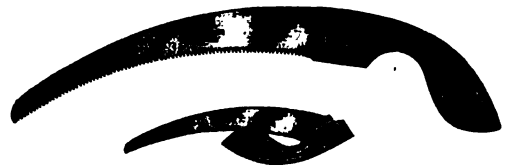
Length, inches	12	14	16	18	20	22
Price	\$11.20	\$11.70	\$12.15	\$12.50	\$12.80	\$13.20



**No. 22 CURVED PRUNER**

Same as No. 12 except toothed on one edge. SILVER STEEL blade with teeth on concave edge. Rip style teeth, 6 point. Roomy handle of lacquered beech.

Length, inches	12	14	16	18	20	22
Price	\$11.30	\$11.70	\$12.15	\$12.50	\$12.80	\$13.20



**No. 18 FOLDING PRUNER**

SILVER STEEL blade, peg tooth. Folding handle enables user to cover tooth edge for carrying in pocket. Beech handle.

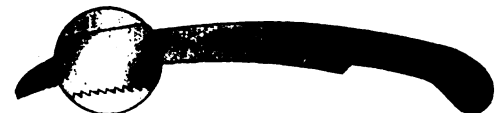
Length, inches	10	12	14
Price	\$10.18	\$10.90	\$11.60



**No. 120 CALIFORNIA CURVED PRUNER**

Especially adapted for citrus pruning. Genuine SILVER STEEL blade with extra fine temper. Lacquered beech handle.

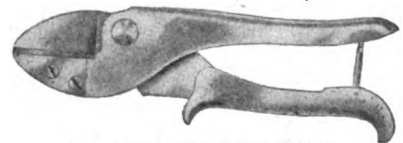
Length, inches	12	14
Price	\$10.35	\$11.15



**No. 129 CALIFORNIA CURVED PRUNER**

Similar to No. 120; blade wider and stiffer with more blunt point. Blade is  $\frac{1}{4}$ " wide at nose and  $1\frac{1}{4}$ " wide at handle. Reverse rip tooth. Seasoned beech handle, lacquered. A favorite among citrus fruit growers.

Length, inches	12	14
Price	\$9.15	\$9.80



**No. 100 PRUNING SHEAR**

(Licensed under Patent No. 1831609)

Durable and compact. "Draw-in" or "Shear-cut" movement. Capacity  $1\frac{1}{4}$ ". Duro aluminum blade anvil. Broad knurled grip handle and finger grip. Chrome plated; rust resisting. Spring steel handle lock.

Length, inches	8
Price	\$13.80

Order from your jobber. If he cannot supply you, write to us.  
Ask for Complete Pruning Saw Catalog.

## E. C. ATKINS AND COMPANY

Home Office and Factory, 410 South Illinois St., Indianapolis, Ind.

— BRANCHES —

Atlanta, Ga.  
Chicago, Ill.  
Memphis, Tenn.

New York, N. Y.  
New Orleans, La.  
Klamath Falls, Ore.  
San Francisco, Calif.

Portland, Ore.  
Seattle, Wash.  
Paris, France.



**DEALERS!**  
here are almost unlimited  
**SALES**  
**OPPORTUNITIES**

**At least 25% of all Cream Separators in use should be replaced with NEW DE LAVALS**

♦ ♦ ♦

**Thousands of good dairymen need and want  
DE LAVAL MILKERS**

**I**T is conservatively estimated that at least 25% of all the cream separators in use today are wasting enough butterfat to pay for new De Lavals in a comparatively short time. The possibilities for the sale of new De Laval Separators are simply enormous. Dealers who will aggressively follow a systematic campaign of demonstrating new De Lavals are certain to get a substantial business.

Nor was there ever a time in the 58 years of De Laval's leadership when dealers had so much to get business with—the best and most complete line of separators in the world; the most liberal selling terms; the greatest prestige, backed by widespread advertising and sales helps.

De Laval dealers also have splendid opportunities for the sale of De Laval Milkers. There are thousands of dairymen who need and want milkers and will buy them during the coming year.

De Laval Milkers, just as De Laval Separators, are literally in a class by themselves. Nothing can compare with them when it comes to fast, clean, efficient and economical milking of cows.

If you now have the De Laval Agency there never was a better time for selling De Laval machines. If you do not have the De Laval Agency and are interested, we shall be glad to have you get in touch with us. There is always room in the De Laval organization for more good, aggressive dealers. Write nearest office below.

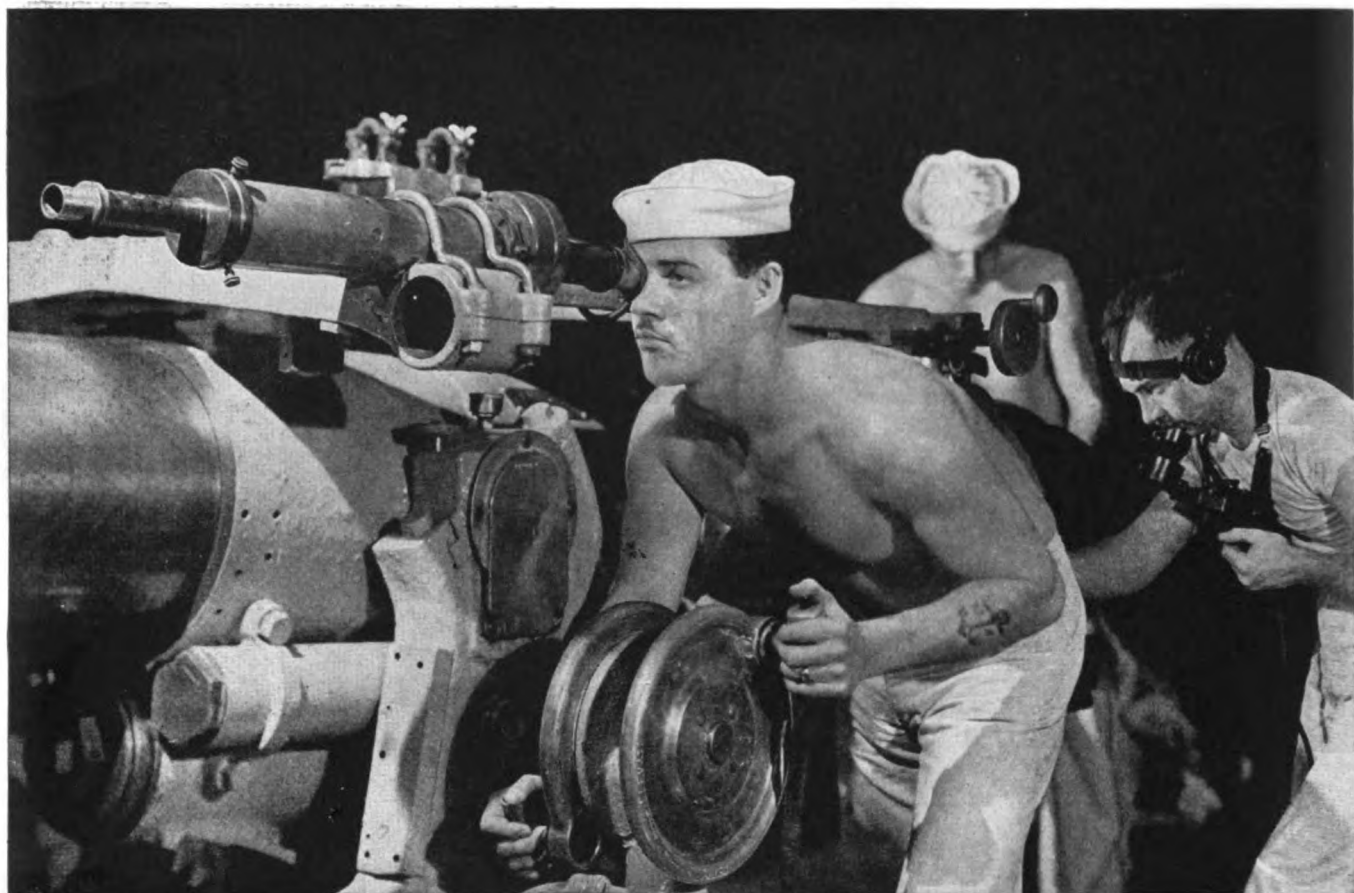
## **THE DE LAVAL SEPARATOR COMPANY**

**New York**  
**165 Broadway**

**Chicago**  
**427 Randolph St.**

**San Francisco**  
**61 Beale St.**





# CLEARED FOR ACTION!




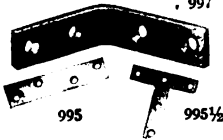

**OBSTACLES ARE GONE! FRIGIDAIRE  
HAS SET UP A CLEAR ROAD  
TO SUCCESSFUL SELLING IN 1936.**



● **THE way is cleared. Frigidaire is on the move! Never before has there been such feverish activity because**

never before has there been the powerful plan that is to carry Frigidaire to record heights in 1936. . . . New methods — dynamic, forceful, sure-fire ways to get business. . . . A new product astonishing beyond every hope, new enthusiasm stimulated by the sensational nature of the 1936 selling program. It's a program that only Frigidaire could sponsor . . . and only Frigidaire can fully take advantage of the enormous possibilities that will be opened by this spectacular selling plan. . . . There are indications of the greatest, record-breaking year in Frigidaire history and Frigidaire is cleared for action! FRIGIDAIRE CORPORATION, DAYTON, OHIO.

*You'll do better with Frigidaire in 1936!*

<p><b>BALL BEARING HINGES</b></p>  <p>No. BB 1460</p> <p>Long, graceful ball bearing hinges of attractive Colonial design. Made in three lengths 18, 24, and 32 inches.</p>	<p><b>BUTT HINGES</b></p>  <p>No. BB 180</p> <p>Wrought bronze ball bearing hinges for exterior doors. Beautiful in appearance, unaffected by weather, assure smooth, noiseless operation of a heavy door.</p>	<p><b>ORNAMENTAL HINGES</b></p>  <p>No. 1565</p> <p>In keeping with the modern trend in cabinets. Cabinet Hinges No. 1565 combine fine appearance with long, satisfactory wear.</p>	<p><b>CORNER IRONS, MENDING AND T PLATES</b></p>  <p>No. 997, 995, 995½</p> <p>A full line of these items in various sizes. Furnished in either plain steel or cadmium finish.</p>	<p><b>STRAP AND T HINGES</b></p>  <p>No. 937 and 935</p> <p>Made full gauge with close fitting joints and accurate countersinking. Corrugated for extra strength, packed in neat cartons with screws. Easily identified by their red tips.</p>
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# Ready To Listen ... READY TO BUY in 1936

Already the pendulum is moving in one of the greatest swings this country has seen! Probably you're already feeling it across the counter. Your customers have learned a lesson—a *severe* one—during the past six years. They're tired of depression-built, price-competition hard-

ware. Tired of skimping here, sacrificing there. Today they're demanding *quality* again.

Sell Stanley in 1936 and you'll find them ready to listen! Ready to buy—not hardware alone, but Service—enduring, smooth working, *carefree* service in every package that comes from your store.

## DOOR HOLDERS



No. 458 and No. 456

For use on doors of any weight on any kind of floor.

## JAM-PROOF SASH PULLEYS



No. 7000

Pulley is so constructed that it keeps out drafts. Sash cord or chain cannot come off the wheel. For residences and apartment houses.

## CABINET LATCHES



No. 1298½

One of a full line of cabinet latches for flush or lipped doors, available in either wrought steel or wrought brass.

## DOOR HANGERS



No. X-2650

Ideal equipment for barn doors. Assures trouble-free operation.

## SAFETY HINGE HASPS



No. 915

When fastened all screws are concealed and cannot be removed. Four sizes—3½, 4½, 6, and 7 inches.

## TELLING THE WORLD ABOUT "CAREFREE DOORS"

Architects, contractors and prospective home builders will read about "Carefree Doors" and Stanley Hardware in their favorite magazines



They will be told about this interesting and informative booklet. 32 pages packed full of information the home builder wants. Send for a supply so that you can benefit directly by all this advertising. Ask for Booklet No. B78.



## STANLEY Paves Your Way

No single factor in the building industry is being neglected in this 1936 drive to help you sell quality. A total of more than two million people—architects, contractors and prospective home builders—will be told the advantages of "Carefree Doors."

### Influencing the Architect and Contractor

Each month in their favorite magazines, architects and builders will read new facts about "Carefree Doors," and the part Stanley Hardware plays in their planning and installation.

### Convincing Prospective Home Builders

Eager for authentic information, and tired of "depression" hardware, prospective home builders will welcome "Carefree Doors" and the many items in the Stanley Line that make them possible. Every month in their magazines Stanley advertisements will show them the satisfaction and economy of Stanley Hardware.

• • •

Forge your link to this campaign now by sending for a supply of booklets. Identify your store as a source of supply for the hardware that assures "Carefree Doors" and you'll reap benefits in sales and profits.

## THE STANLEY WORKS

New Britain, Conn.



# Carefree DOORS USE STANLEY HARDWARE

# The Biggest Idea in Paint History



## WITH WALLHIDE, WATERSPAR, FLORHIDE AND OTHER PITTSBURGH PAINT PRODUCTS



**TUNE IN:** Pittsburgh Symphony Orchestra, playing the music you love, every Thursday, 8:30 P.M. (E.S.T.), over N.B.C. Blue Network and Associated Stations.

THE past year has proved that One-Day Painting is the best selling idea in the paint business. Dealers and painters who tied in with Pittsburgh's advertising last year cashed in merrily on the extra jobs this idea created.

The One-Day idea and One-Day advertising, together, can bring you *two* kinds of customers: Those already planning to redecorate naturally want to do it this easy, modern way. Those who have postponed repainting because of the usual muss, inconvenience and cost will forget their fears. Both groups will play tunes on your cash register *IF* you tie in your store with our big promotion.

Another great advertising campaign is ready to go. Newspapers, national magazines, and a national radio program. Get ready to go with it! Distinctive displays and store helps are ready. Make sure you have a full stock of

Pittsburgh's famous four One-Day Paints—and push these quality products for quantity profits.

### FOR ONE-DAY PAINTING

**WALLHIDE:** For walls and ceilings. The Vitolized Oil used *only* in Wallhide gives controlled penetration of oil, keeps the paint film alive, prevents cracking and peeling. 15 soft petal shades, 12 semi-gloss colors.

**FLORHIDE ENAMEL:** For painted floors, both exterior and interior. Long-wearing, quick-drying. 10 practical colors.

**WATERSPAR ENAMEL:** Magic one-coat, quick-drying enamel for woodwork and furniture. One coat covers old surfaces solidly. Dries to china-like gloss. Pleasant odor during application. 18 colors to harmonize with Wallhide.

**WATERSPAR VARNISHES:** For woodwork and floors. Clear and colors. Varnishes and stains in one application. Dries in 4 hours.

### FOR EXTERIOR PAINTING

**Patton's SUN-PROOF**—the Field-Tested Paint. This famous paint is proved on testing grounds located in spots subjected to climatic extremes. No guesswork. We *know* Sun-Proof lasts 1 to 3 years longer than poor paints, covers 25% more surface.

### SELL GOLD STRIPE BRUSHES

**Get full information on Pittsburgh's Time Payment Plan—"Paint Today, Months to Pay"—you can use it to increase your business.**

*Paint* **PITTSBURGH** *Glass*  
PLATE GLASS COMPANY  
PAINT DIVISION, PITTSBURGH, PA.

Makers of Wallhide Paint • Waterspar Enamel and Varnish • Florhide • Sun-Proof Paint • Gold Stripe Brushes • Polished Plate Glass • Pennvernon Window Glass • Carrara Structural Glass • Mirrors • Duplate Safety Glass



*Again  
Headed  
for New*  
**SALES  
RECORDS!**



The NEW 1936

**Coleman *SAFETY* Ranges**

INSTANT GAS FROM GASOLINE

**Y**ES SIR!—it's another Coleman Year! The new 1936 Coleman Safety Ranges score a direct hit! They're accepted and approved by dealers everywhere. Already they're starting toward new sales records! Rightly so—because they have everything your customers want in a modern range:

**Unequalled Beauty... Improved Band-A-Blu Burners... Closed Cooking Tops That Conceal Manifolds... New Positive, Quick-Action Valves... Concealed Everdur Metal Fuel Tanks... Ever-Dependable Cooking Performance at Lowest Cost.**

A full measure of Sales and Profits will come to Authorized Coleman Range Dealers this year. If you are not in the line-up, write at once for information regarding the Coleman Sales Franchise in your locality.

**BIG CATALOG**—Just off the press! The finest, most complete and colorful stove book you ever saw! Send today for your copy, also dealer prices.

*See this New Line of 1936 Coleman Ranges at Leading Hardware Conventions!*

**Coleman Policies Conform With Independent Dealers'  
Fair Trade Practices**

For more than 30 years The Coleman Lamp and Stove Company has operated under a policy of Fair Dealing—cooperating in full measure to the best interests of all its dealers and distributors.

To Dealers this policy assures standard-quality products which they can sell at a fair price with a fair profit to themselves. Customers are assured dependable merchandise backed by an unqualified pledge of satisfactory service. This is the policy we propose to maintain.

**THE COLEMAN LAMP AND STOVE COMPANY**

GENERAL OFFICES: Wichita, Kansas

BRANCHES: Philadelphia, Chicago, Los Angeles, Toronto

(AD-27)

# WICK WIRE BROTHERS

*Entire Plant and Offices*

**CORTLAND**

**NEW YORK**

Cortland Wire Products are known the world over for their unvarying high quality and long, satisfactory service. All our steel products are made from Copper-Bearing Open Hearth Steel. We control every operation from raw materials to finished products.

All grades of our Screen Wire Cloth are made to comply with specifications adopted by the Bureau of Standards, Department of Commerce, S.P.R. 122-31. The Cortland Line sells readily and profitably—makes satisfied customers.



## Gray-Wick



### CORTLAND GRAY-WICK

Dull finish galvanized—electro-zinc coated and enameled with a Pigmented varnish—a double protection against corrosion. Made from Open Hearth Copper-Bearing Steel and full gauge wire—to insure greatest durability. Makes fine looking screens due to its extra heavy coating and attractive appearance. Every conceivable advantage is woven into this cloth which is one of the leading brands and most popular sellers on the market.

Made in 12, 14, 16 and 18-mesh from .011 gauge wire both ways. All widths in even inches from 18 to 42 ins. inclusive, also 48-in. double selvage as standard. Extra wide widths, 54 and 60 inches. Standard rolls of 100 lineal ft. Each roll shipped in strong individual roll fibre carton.

## Other Popular Cortland Brands~

### CORTLAND BLACK

A low-priced painted screen cloth that looks well and gives splendid service. Made from Open Hearth Copper-Bearing Steel—strong, durable and uniformly woven.

Made only in 12-mesh from 0.11 ga. wire both ways. All widths in even inches from 18 to 42 ins. inclusive. Also 48-in. double selvage as standard. Extra wide widths, 54, 60, 66 and 71 ins. 100 lineal ft. in roll. Shipped in individual fibre carton.

### CORTLAND ULTRA-PREMIER

A special, extra heavy grade particularly adaptable for doors. Made of 14-mesh, 30 gauge wire about 50% heavier than the standard cloth. Made from Open Hearth Copper-Bearing Steel, electro-zinc coated and enameled with Pigmented varnish—double protection against corrosion. All widths in even inches from 18 to 42 ins. inclusive. Also 48-in. double selvage as standard. Extra wide widths, 54 and 60 ins. 100 lineal ft. in roll. Shipped in individual fibre carton.

Blue string woven in selvage.

### CORTLAND BRONZE

For customers who want the best. Made of special alloy 90% copper and 10% zinc, producing the elasticity of hard steel wire cloth with greater durability than copper. Absolutely rustless. Covered with transparent varnish. 14, 16 and 18-mesh made from .0113 ga. wire both ways. Also a heavy grade of 16 mesh made of .015 ga. All widths in even inches from 18 to 48 in. inclusive. Also 48-in. double selvage as standard. Extra wide widths, 54, 60, 66 and 72 in. Bright or antique finish. 100 lineal ft. in roll. Shipped in individual fibre carton.

### CORTLAND COPPER

We do not recommend pure copper wire cloth, but when customers insist you can sell Wickwire Cortland with every assurance that it is as reliable as can be made, considering the limitations of pure copper for screen purposes. Made from Special Hard Drawn Copper Wire covered with transparent varnish as an added protection in handling. 14, 16 and 18-mesh made from .0113 ga. wire both ways. All widths in even inches from 18 to 42 ins. inclusive. Also 48 in. double selvage as standard. Bright finish only. 100 lineal ft. in roll. Shipped in individual fibre carton.

## Ask Your Jobber for Prices

### STEEL PRODUCTS

NATURAL GAS now used in our furnaces produces very low sulphur steel which, together with a copper alloy, reduces corrosion.



REVISE YOUR COSTS  
OF REMOVING METAL!

# NEW FILES PERFECTED

PATENTS PENDING

MORE THAN JUST "AN IMPROVE-  
MENT IN FILES" — THIS NEW  
MANUFACTURING PROCESS  
ASSURES YOU

TIMES AS MANY

CUTTING EDGES

PER SQUARE INCH

UP TO

3

*A development by*

THE WORLD'S LARGEST  
FILE MANUFACTURER

NICHOLSON FILE  
COMPANY

*the greatest improvement  
in file construction  
in a generation*

PRODUCED IN THE 3  
LEADING BRANDS — — —



# Here's What

# 3

## **NEW CUTTING EDGES**

### **GO TO WORK AS OLD ONES WEAR DOWN**

At the time that other files begin seriously to lose their cutting ability, these New Nicholson Products gain a "second wind." For as the teeth which have been in use wear down, clean, sharp, brand-new cutting edges go to work to give the file a new lease of life and lower your filing costs enormously.

NICHOLSON  
U.S.A.  
MADE IN U.S.A.

PATENTS PENDING

BLACK & WHITE  
WORKS  
MADE IN U.S.A.

MECAFFREY  
MADE IN U.S.A.

**THESE NEWLY PERFECTED FILES  
ARE AVAILABLE TO YOU**

# NOW

IN

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**TIMES AS MANY  
CUTTING EDGES  
PER SQUARE INCH**

***Mean to You***

**THESE STATEMENTS . . ARE BASED  
ON RIGID TESTS . . . . PROVE TO  
YOURSELF THEY ARE TRUE . .  
MAKE ANY TESTS YOU WISH**

### **NEW CAPACITY TO REMOVE METAL**

Exhaustive tests on all kinds of metal under widely varying conditions have proved to us the unusual cutting capacity of these New Files. Yes! You will find an entirely new filing efficiency with this new product.

### **NEW RAPIDITY OF CUTTING**

This new cutting power, plus a smooth ease of operation, gives these New Files a rapidity

of cutting that permits you to turn out a given job, complete, in far less time than is possible with any files heretofore available.

### **ABSOLUTE FREEDOM FROM SIDE SLIP**

The new tooth construction of these files eliminates side slip, heretofore an objectionable characteristic in the performance of files. These New Files cut straight and true, without any tendency to slip off the side of the work.

**NICHOLSON BRAND**

**DIAMOND BRAND**

**JEFFREY BRAND**



**AN  
EXCLUSIVE  
PRODUCT**

THE TOOTH  
CONSTRUCTION  
AND METHODS  
OF MANUFACTURE  
OF THESE NEW  
FILES ARE FULLY  
PROTECTED BY  
PATENTS  
PENDING

**WE  
WANT  
FILE  
USERS**

*Only*  
**NICHOLSON  
FILE COMPANY**

## *To Make This Test*

To assure ourselves that every statement made about these new files is true, we have tested them on all kinds of metal under all possible conditions. But we realize that tests made in our Research Laboratory, however unusual the results, will not fully convince file users of the sensational advance these new files represent.

So we are urging file users everywhere to obtain these New Files — and to use them on their own work under conditions as they actually exist in their own plant. Then, and only then, will they have a true basis for comparison which will lead them to agree: "It's the greatest advance in file making in a generation."

**MAKE  
THESE  
FILES**

**NICHOLSON FILE CO.  
PROVIDENCE, R. I., U. S. A.**

**A FILE FOR EVERY PURPOSE**

**THESE NEW AND IMPROVED FILES  
ARE MADE IN THE FOLLOWING BRANDS**

**NICHOLSON • BLACK DIAMOND • McCAFFREY**



# A Great Line for 1936

HAND and  
WINDMILL  
PUMPS

HOUSE and  
CISTERN  
PUMPS

PUMP  
STANDS and  
TANK  
PUMPS

SELF-OILING  
POWER  
PUMPS

PUMPING  
JACKS

WATER  
SYSTEMS

SUMP  
PUMPS

CONDENSATE  
UNITS

CENTRIFUGAL  
PUMPS

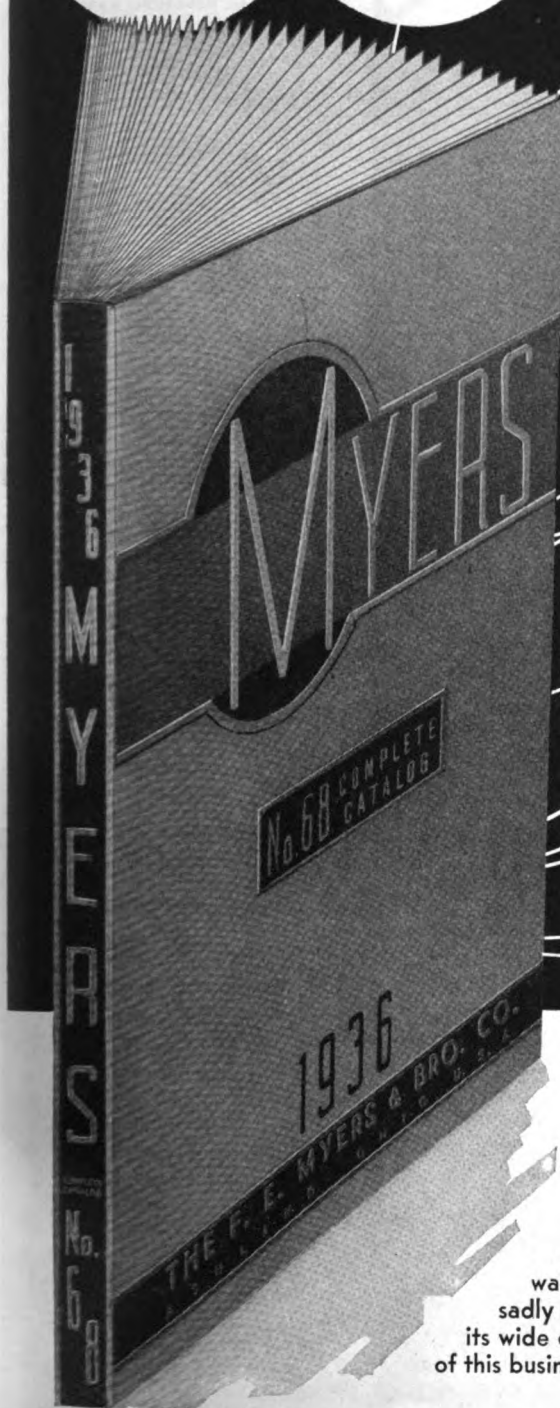
POWER  
SPRAYERS

HAND  
SPRAYERS

CYLINDERS

HAY  
TOOLS

DOOR  
HANGERS



1935 was a fine sales year for the complete Myers Line—Pumps, Water Systems, Sprayers, Hay Tools and Door Hangers but—

1936 promises even greater things in the way of profitable business for Myers Dealers.

In today's terms, there has never been a time when the market for Myers Products has been so favorable. New Pumping Equipment is needed everywhere. Worn out sprayers must be replaced. Barns are waiting for modern hay unloading equipment. Barn and garage doors, sadly neglected for years, require new track and hangers. The Myers Line with its wide diversity and national acceptance will enable you to secure a large share of this business during 1936. Your inquiry by mail or wire will have prompt attention.

**The F. E. Myers & Bro. Co., Ashland, Ohio**

## ASHLAND PUMP AND HAY TOOL WORKS



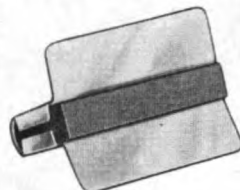
*You know the answer...* **STOCK THE  
RADIO ITEMS SHOWN AT RIGHT...**

*They are featured on our program*

**COLUMBIA NETWORK, 7.30 O'CLOCK EVERY SATURDAY NIGHT**



THE No. 45 ALOXITE BRAND  
SAFETY BLADE RAZOR HONE. Re-  
tails for \$.50 each in U.S.A. With each  
dozen a sales stimulating counter card.



No. 9 SCISSORS SHARPENER. Retails  
for \$.25 each in U.S.A. Furnished one  
dozen sharpeners on a display card.



THE No. 66 CARBORUNDUM BRAND  
HOUSEHOLD KITCHEN KNIFE  
SHARPENER. Retails for \$.35 each in  
U.S.A. Packed with each dozen stones  
is a free display card.

Sales Offices and Warehouses in New  
York, Chicago, Boston, Philadelphia,  
Cleveland, Detroit, Cincinnati, Pitts-  
burgh, Grand Rapids. (Carborundum  
and Aloxite are registered trade-marks  
of The Carborundum Company.)

**THE  
CARBORUNDUM  
COMPANY**

NIAGARA FALLS, N. Y.

# HARDWARE AGE

*With Which is Combined  
GOOD HARDWARE*

CHESTNUT AND 56TH STREETS, PHILADELPHIA, PA.

*Sales Office*

239 WEST 39TH STREET

NEW YORK, N. Y.

Vol. 137

No. 1

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Chestnut and 56th Streets  
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— *The Hardware Dealers Magazine* —  
PUBLISHED EVERY OTHER THURSDAY

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**WB**  
**W**



See the Wallace Bros. Exhibit  
National House Furnishings Show  
Room 939-940, The Stevens, Chicago

# NEW MODERN HANDLES . . . *plus a firm grip!*

Wallace has real news this month . . . new, modern, streamlined handles on more than 50 fast-selling kitchen gadgets. These new handles are more than modern . . . they're comfortable, too, and they permit a firm, unslipping grip! You can see in the picture above: as the tapered portion fits the palm of the closed hand, the groove provides snug, sure anchorage for the thumb and first finger.

Only the can opener—because of the way it's used—has a different style of handle. All of these smart and efficient gadgets come in choice of green, yellow or red handles—both solid color and transparent stain that shows the grain of the wood.

Before you buy any more kitchen tools with modern handles, take them in your hand, hold them and use use them and be sure they're practical.

**WALLACE BROTHERS** *Wallingford, Conn.* **WB**  
**W**

*Makers, since 1835, of durable, practical and serviceable knives, forks, spoons  
and accessories for table and kitchen use.*



1936

HAPPY NEW YEAR

*to the great family of*

HARDWARE AGE  
READERS



RED  
GRA

JANUARY 2, 1936

19

# *Make Your Store and Organization*

## Back Up Your Advertising...

*Here is an article you should read before you begin your New Year's merchandising program. It is a complete outline to be followed by the retail hardware dealer in reaching the public's buying preferences.*

By RICHARD HARRISON

**A**DVERTISING is more necessary to the retailer of hardware than to the manufacturer or wholesaler. The manufacturer or wholesaler is able to send his salesmen out to various customers and sell in large quantities. The retailer, however, is not in a position to send out his sales force directly to the prospective customer. Consequently, he must wait until they come into his store or do something about it. Quite naturally he turns to retail advertising, believing, perhaps it will do this for him—but how to go about it and get results is often the big problem.

The fundamental problems of retail hardware advertising are, in general, the same as those of any other field of advertising. And the purpose of such advertising, as that of any other form, is to sell or to help sell.

Retail advertising requires three things: time, money, and intelligence. When the retail hardware dealer has done little or no advertising, he will find at the start that advertising seldom pays.

It usually takes time to produce real worth-while results. As the farmer plants his seed and waits, knowing full well that, if the seed is right and the soil is right, the harvest will come; so the advertiser invests his money and waits, knowing full well that, if his advertisements are intelligently prepared and if he has chosen the right time and the right market, and otherwise planned carefully, time will bring the harvest, and he will learn that successful advertising does three things: First, it will increase the asset of goodwill in his business. Second, it produces volume in sales. Third, by increasing the volume of his business it ultimately decreases the unit selling cost, and that is the one big thing in which the retail hardware dealer is interested.

The ultimate success of a hardware store's advertising depends entirely upon the policy of that store. In some respects the policy on which advertising plans and methods are based is the most fundamental thing to be determined with respect to retail advertising.

### The Policy

It is a very desirable and a very useful thing for a retail hardware store to decide as a matter of executive action what its fundamental policy will be. Indeed, it is desirable to prepare such policy in written form, so that it may be definitely agreed upon by all the executives of a store and referred to as the guiding conception for the advertising department which carries out the plans in detail. Such a stated policy will in gen-

eral attempt to answer three questions: First, **WHAT ARE WE GOING TO DO?** Second, **WHY?** Third, **HOW?** Unless a general policy is agreed upon by the executives of a retail store, there is apt to be considerable deviation and uncertainty as how to carry out the specific plans. In a broad sense, of course, the advertising policy is not a thing apart from the general policy of the store as a whole, since the advertising is not only tied up with the store, but is, indeed, the store's representative to the public at large and to its customers specifically.

### Subordination

One of the questions which an advertising policy should answer is to what extent the advertising department is subordinate to the merchandising department. Whether or not this department should be subordinate to the merchandising department or whether it should coordinate with the merchandising department depends to some extent upon the purpose of the advertising plans. In general, it is desirable for the advertising to be on an independent and coordinate basis with other departments of the store. The difference in the point of view often held by the merchandising department and the advertising department is another reason why they should be on a par rather than the one subordinate to the other. For example, the merchandising department is often more specifically interested in the particular merchandise which the store has on hand, and may take the point of view that the purpose of advertising is



**RICHARD  
HARRISON**

to sell those goods which may be difficult to sell or which may not have been bought as wisely and discriminately as they should have been bought. The advertising department, however, represents more nearly the point of view of the customer and the public.

This problem of organization leads, therefore, to the question as to what should be advertised, especially in these times of curtailed budgets. There are two general, and possibly opposing, points of view in regard to this question. Shall the chief purpose of the ad-

vertising be to advertise those goods which are difficult to sell, for which there has been little call in general—the goods which people have not wanted? Or, shall the advertising be directed primarily towards selling the goods for which there is a large demand and the sale of which, therefore, may be stimulated still further by advertising?

### **The Purpose**

Undoubtedly, a great deal of money expended for retail hardware advertising is devoted to the former type of procedure, in which case the purpose of the advertising seems to be primarily to advertise special clearance sales, left-overs, mark-downs, etc. The wise investment of the advertising appropriation may no doubt be gained by devoting it almost entirely, or at least largely, to the stimulation of sales of the new

goods in season and of goods that appeal most strongly to the public or in which people will be most readily interested. The reason for this obviously is that the attempt to sell goods in which the public is not interested is a difficult, uphill task, and undoubtedly means the expenditure of a considerable amount of money without producing commensurate results. Only a small share of the advertising appropriation should be devoted to the sale of left-overs, those things which the people have not wanted and have left on the shelves of the store.

### **Where and To Whom**

Another important point to be determined by the policy is the question of where and to whom to advertise—the kind or class of people to whom a retail hardware store intends to appeal. If we may think of prospective cus-

# Retail Hardware Advertising Chart for 12 Months

for a business doing gross sales of approximately \$60,000

## JANUARY

MERCHANDISE	MEDIUMS	BUDGET	TIME
INVENTORY SALE (General) Three days	NEWSPAPERS—DISPLAY	\$80.00	Twice—Day before sale begins and day before last day of sale.
	DIRECT MAIL (Reprints from newspaper ads—mail to regular store customers—others on mail list.)	30.00	One mailing—just before sale begins.
	THROW-AWAYS (Reprints from newspaper ads—throw in those sections not reached by other advertising.)	40.00	Two distributions—Day before sale begins and day before last day of sale.
	SIGNS	10.00	Windows—around store—on delivery wagons, etc.
		<u>\$160.00</u>	

## FEBRUARY

MERCHANDISE	MEDIUMS	BUDGET	TIME
DOLLAR DAY 1st or 15th	NEWSPAPERS—DISPLAY	\$20.00	One time, about 1st or 15th of the month.
	THROW-AWAYS (Reprints from newspaper ads—throw in those sections not reached by other advertising.)	20.00	One distribution—just before day of sale.
		<u>\$40.00</u>	

## MARCH

MERCHANDISE	MEDIUMS	BUDGET	TIME
TOOLS, Lawn and Garden TOOLS, Household and Bldg. GARDEN HOSE AND ACCESSORIES SEEDS, Lawn and Garden GARBAGE RECEIVERS INCINERATORS—PAINTS HOUSEWARES ANTI-PEST CONTROLS ELECTRICAL GOODS GAS AND ELECTRIC RANGES ELECTRIC CLEANERS WASHERS—IRONERS REFRIGERATORS—RADIOS BUILDERS' HARDWARE OLD RANGES (Trade ins)	NEWSPAPERS—DISPLAY	\$40.00	Twice during the month.
	DIRECT MAIL	\$50.00	Once during month to a carefully selected list of prospects.
	NEWSPAPER—CLASSIFIED	5.00	About 3-5 lines once a week.
	NEWSPAPERS—DISPLAY	20.00	One time—about the 1st or 15th of the month.
	THROW-AWAYS (Reprints from newspaper ads—throw in those sections not reached by other advertising.)	20.00	One distribution—just before day of sale.
		<u>\$110.00</u>	
DOLLAR DAY 1st or 15th			

## JUNE (Continued)

MERCHANDISE	MEDIUMS	BUDGET	TIME
DOLLAR DAY 1st or 15th	NEWSPAPER DISPLAY	\$20.00	One time—about the 1st or 15th of the month.
	THROW-AWAYS (Reprints from newspaper ads—throw in those sections not reached by other advertising.)	20.00	One distribution—just before the day of sale
		<u>\$110.00</u>	

## JULY

MERCHANDISE	MEDIUMS	BUDGET	TIME
SPORTING GOODS Baseball Equipment Tennis Equipment Games—Fishing Tackle Vacation Equipment Auto Goods—General or Substitute HOUSEWARES, GARDEN TOOLS, etc. or make up seasonable combinations. GAS AND ELECTRIC RANGES ELECTRIC CLEANERS WASHERS—IRONERS REFRIGERATORS—RADIOS BUILDERS' HARDWARE OLD RANGES (Trade ins)	NEWSPAPERS—DISPLAY	\$40.00	Twice during the month.
	DIRECT MAIL	\$50.00	Once during the month to a carefully selected list of prospects.
	NEWSPAPER—CLASSIFIED	5.00	About 3-5 lines once each week.
		<u>\$70.00</u>	

## AUGUST

Same Schedule and Budget as July in all Respects.

## SEPTEMBER

MERCHANDISE	MEDIUMS	BUDGET	TIME
INCINERATORS—PAINTS GARBAGE RECEIVERS ROOFING—HOUSEWARES ELECTRICAL GOODS TOOLS, Household—Bldg. GAS AND ELECTRIC RANGES ELECTRIC CLEANERS WASHERS—IRONERS REFRIGERATORS—RADIOS BUILDERS' HARDWARE	NEWSPAPERS—DISPLAY	\$40.00	Twice during month.
	DIRECT MAIL	\$50.00	Once during the month to a carefully selected list of prospects.
		<u>\$90.00</u>	



# APRIL

DOLLAR DAY 1st or 15th	{	NEWSPAPERS— CLASSIFIED	\$5.00	About 3-5 lines once each week.
		NEWSPAPERS— DISPLAY	20.00	Once — just before day of sale.
		THROW-AWAYS (Reprints from news- paper ads—throw in those sections not reached by other ad- vertising.)	20.00	One distribution — just before day of sale.
			<hr/>	
			\$110.00	

## MAY

MERCHANDISE	MEDIUMS	BUDGET	TIME
ANNIVERSARY SALE Five days General in all departments (Note: This sale may be adapted to any month in which a store may have a birthday.)	NEWSPAPERS— DISPLAY	\$120.00	Three times — Day before sale starts—about middle of sale—and the day before last day of sale.
	DIRECT MAIL (Reprints from newspapers—mail to regular store customers and others on mail list.)	30.00	One mailing—Second Class — just before sale begins.
	THROW-AWAYS (Reprints from newspaper ads—throw in sections not reached by other advertising.)	40.00	Two distributions—Day before sale begins—and just before last day of sale.
	SIGNS	20.00	Windows — around store — on delivery wagons, etc.
			<b>\$210.00</b>

# JUNE

MERCHANDISE	MEDIUMS	BUDGET	TIME
SPORTING GOODS Baseball Equipment Tennis Equipment Games—Fishing Tackle Vacation Equipment Auto Goods (General)	NEWSPAPERS— DISPLAY	\$40.00	Twice during the month.
GIFT GOODS Silver Sets—Glassware China—Pottery Electrical Goods Cutlery—Housewares	DIRECT MAIL	\$50.00 (\$25.00 of which is usually borne by the manufacturer.)	Once during the month to a carefully selected list of prospects.
GAS AND ELECTRIC RANGES ELECTRIC CLEANERS WASHERS—IRONERS REFRIGERATORS—RADIOS BUILDERS' HARDWARE	NEWSPAPER CLASSIFIED	5.00	About 3-5 lines once each week.
OLD RANGES (Trade ins)			

# OCTOBER

MERCHANDISE	MEDIUMS	BUDGET	TIME
INCINERATORS—PAINTS GARBAGE RECEIVERS ROOFING—HOUSEWARES ELECTRICAL GOODS TOOLS, Household—Bldg. HEATERS—FIREPLACE FIXTURES	NEWSPAPERS— DISPLAY	\$40. 00	Twice during month.
	NEWSPAPERS— DISPLAY	20. 00	Once — just before day of sale.
DOLLAR DAY 1st or 15th	THROW-AWAYS (Reprints from news- papers — throw in those sections not reached by other ad- vertising.)	20. 00	One distribution — just before day of sale.

## NOVEMBER

MERCHANDISE	MEDIUMS	BUDGET	TIME
HOUSEWARES—PAINTS ELECTRICAL GOODS ROOFING—HEATERS FIREPLACE FIXTURES THANKSGIVING GOODS (Complete)	NEWSPAPERS— DISPLAY	\$60.00	Two or three times during the month.
		\$60.00	

# DECEMBER

MERCHANDISE	MEDIUMS	BUDGET	TIME
HOUSEWARES—ROOFING HEATERS—PAINTS FIREPLACE FIXTURES HOLIDAY & GIFT GOODS Silver Sets Glassware—Pottery China ware—Cutlery Electrical Goods Toys—and other seasonable goods (Radios—Electric Cleaners— Washers—Irons)	NEWSPAPERS— DISPLAY	\$60.00 and any ad- ditional amount manufacturers might assume.	Two or three times during the month.
		<u>\$60.00</u>	

**TOTAL BUDGET FOR YEAR: \$1200.00 or an average of \$100.00 per month.**

tomers as being divided into three classes from the standpoint of buying power and social status, namely, HIGH, MEDIUM, LOW, a store should determine to which class or classes it aims to appeal, and then buy its merchandise, prepare its advertising to fit, and select those advertising mediums best suited to reach the particular class at which it is aimed. It has been said that no store can successfully appeal to all three classes—that it can probably appeal only to two, either the high and medium classes, or the medium and lower classes. The retail hardware store, however, should guard against committing one of the most deadly sins of advertising—that of directing its advertising to one class when it has been prepared for and appeals to another. This is pure waste, and is still done, I am sorry to say, even in this day of advanced advertising methods, by many retail hardware dealers throughout the country.

### The Appropriation

The next problem is that of the appropriation to be set aside for advertising, and for how long in advance such appropriation should be determined. Ordinarily the advertising appropriation should be determined for at least six months or a year in advance. This should be sufficiently flexible to allow for emergencies also. The amount of the appropriation necessarily depends upon the merchandise in stock and the volume of sales at the present time. In general, it will be sufficient to say that the most common expenditure for retail hardware advertising is in the neighborhood of 2% of the total sales. A definite percentage of sales will serve best as the most suitable basis for determining the amount of the appropriation. However, this may well be combined with a budget plan by which a certain definite amount will be determined, so that emergencies and unforeseen fluctuations in the volume of business may properly be met. Thus, for example, in the case of a business slump it may be well to spend a slightly larger amount than a direct uniform percentage would permit. Or, again, in times of

unusual volume of business the appropriation may be reduced below the specified sum.

### When to Advertise

Another question of general policy is the question of when to advertise. Should the advertising be done every week, twice-a-week, twice-a-month, or just how often? And what mediums should be used? Should most of it be done in the height of the season, or during the dull season. Roughly, in the case of most retailers of hardware, the fluctuation between the best month and the dullest month of the year is approximately 2 to 1. That is, approximately twice as much business is done during the best month as during the poorest month, and in general the amount of advertising done will run along in a similar manner, except in so far as it should be modified on account of other circumstances. In general, probably more is derived from the advertising investment if a larger amount is expended during the busiest periods and a correspondingly smaller amount during the duller periods.

One of the most vital things in the retail hardware merchandising program is to first of all, make a plan for the year's business. Chart your course, as it were. Know just what you are going to do, from month to month. "This is good stuff for the first of the year," you may say, but the coming months are just as important—and the plan should be in operation right now.

It costs money to do business. Overhead expenses must be met. You should know just what to expect from any special sale or event. Did your last sale cost you 5% of your gross sales, or did it cost less? Did it cost more?

Too many sales, sales ideas and merchandising plans are "pulled off" with too little preparation. This preparation is VERY important in the ultimate success of your plans. The advertising should be intelligent, directed to the right market; you should have a sales quota for every day of the sale, and you should plan a grand sales total. You should know just what all this preparation is going to

cost, and what percentage it is going to amount to.

A careful tie-up of your advertising and your sales force is imperative. See that all sales people are fully conversant with the story your advertising has to tell. All these things must be done in successful sales planning, and should be done sufficiently in advance to insure all details working smoothly.

Careful planning should make it possible to sell 75% of the merchandise at good prices; you should break even, figuring selling costs, on at least 15% of the merchandise. For "leaders" and the extremely low-priced items, there should be considerable advance shopping—and it is profitable to lose money on some of these "specials."

No one can adequately plan a merchandising program, a special sale, or sales event, and tie it together with the right kind of advertising and selling within the space of a few days. It is very important for the retail hardware dealer who would make a real success of his business to plan all these things sufficiently in advance.

To assist the retail hardware dealer to do this, here is an ADVERTISING CHART AND MERCHANDISING PROGRAM, planned monthly over a period of a year, for a business doing gross sales of, say, sixty thousand dollars a year:

The foregoing Charts have been greatly condensed from one used with decided success by a large retail hardware dealer in Southern California, and is merely suggestive in character for use of the smaller retailer.

In connection with its use perhaps certain features that have gone into its make-up should be discussed here.

In estimating how much should be spent for advertising, a good plan, as heretofore stated, is one based on a certain per cent of gross sales. Some advertisers estimate on the basis of sales of the previous year and others estimate on the basis of expected sales.

The advantages of this plan rest on the fact that a percentage basis gives the advertiser something

(Continued on page 68)

# Hardware Curiosities

By ROBERT PILGRIM

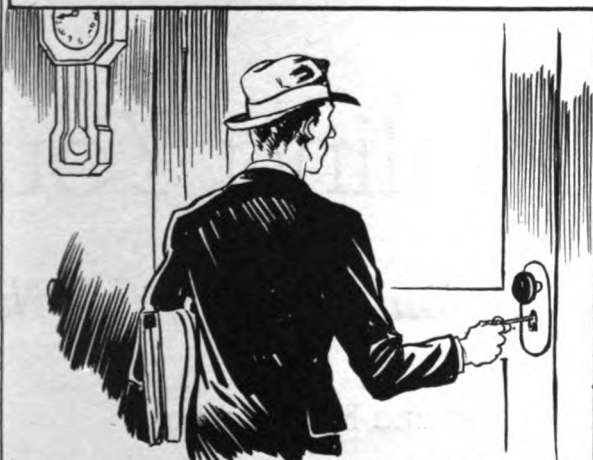
Copyright, 1936, by Hardware Age



AN ELECTRIC REFRIGERATOR WILL FREEZE ICE CUBES QUICKER IF HOT WATER IS PUT IN THE TRAYS. (HOT WATER LOSES LATENT HEAT FASTER THAN COLD WATER—THEREFORE FREEZES MORE SPEEDILY)



A NEW WINDOW SASH LOCK, THE INVENTION OF A DETROIT MAN, REPRESENTS THE FIRST IMPROVEMENT IN SUCH LOCKS IN 285 YEARS! THE OLD-FASHIONED SASH LOCKS WERE INVENTED IN HOLLAND IN 1650 AND NEVER IMPROVED UPON



"THE TELL-TALE LOCK"... A LOCK NOW IN USE RECORDS THE EXACT TIME AN EMPLOYEE ARRIVES AT HIS BUSINESS. A CODE LETTER ON THE KEY IS STAMPED UPON A SLIP OF PAPER AS THE KEY IS PUSHED INTO THE KEYHOLE—ANOTHER ATTACHMENT SHOWS THE TIME



THE MAGNET DERIVES ITS NAME FROM MAGNESIA, IN NORTHERN GREECE. MANY YEARS AGO IT WAS NOTICED THAT A CERTAIN KIND OF IRON ORE FOUND THERE HAD THE POWER OF ATTRACTING BITS OF IRON





Underwood & Underwood

**T**HE Tax problems of concerns vary according to the form of organization and the nature of the business. Federal Tax problems present many very technical aspects, and through familiarity with the law's regulations and decisions is essential for the filing of returns and making of payments. Today more than ever is a thorough knowledge of tax laws and regulations necessary because of the many changes in the tax laws in 1934 and 1935 and because the government now more than at any time is checking, and double checking every tax return. To cover all the details of the various tax laws and regulations is far

beyond the scope of this article. But this article boils down the results of over four months of work in digesting every Tax law and regulation, so that now for the first time, you have all essential data you need concerning Tax

laws and regulations at your finger tips.

*Corporations—State Taxes—* When a company transacts business from another State, the question whether the company is transacting business within the

# Filing Your

## *How to Comply with the New*

By C. P. Kohler and H. L. Kershaw

State, so as to be liable to state impositions and penalties for non-qualification becomes a very important and serious one, in respect to which the corporation should be very sure of its position. Especially must a constant and insistent watch be kept over property taxes of the various States as these represent some of the most common and perplexing forms of taxation.

**Corporations—Federal Taxes—**  
The United States Revenue Act of 1935 has amended the Revenue Act of 1934, applicable only in the case of taxable years beginning after December 31, 1935, in the following respects:

1. Provisions that no gain or loss shall be recognized upon the receipt by a corporation of property (other than money) distributed in complete liquidation of another corporation, if the corporation receiving such property on such exchange was on August 30, 1935, and has continued to be at all times until the exchange, in control of such other corporations.

2. Permits corporations to deduct, to an amount which does not exceed 5 per cent of net income computed without the benefit of this deduction, contributions or gifts made within the taxable year to or for the use of certain domestic corporations and, for use with the United States only, to certain domestic trusts, community chests, funds, and foundations, organized

and operated exclusively for religious, charitable, scientific, literary or educational purposes, or for the prevention of cruelty to children.

3. Limits the deduction for dividends received from domestic corporations subject to income tax to 90 per cent of the amount received. In other words, 10 per cent of such dividends are subject to tax.

*Rates Applicable to Taxable Years Beginning After Dec. 31, 1935.*

INCOME TAX		
Net Income	Total Tax	Rate on Excess, Per Cent
0		12 1/2
\$2,000	\$250	13
15,000	1,940	14
40,000	5,440	15

Surtax on personal holding corporations:

Undistributed Adjusted Net Income	Total Tax	Rate on Excess, Per Cent
0		20
\$2,000	\$400	30
100,000	29,800	40
500,000	189,800	50
1,000,000	439,800	60

### Capital Stock and Excess Profits Taxes

The Revenue Act of 1935 imposes upon every domestic corporation with respect to carrying on or doing business during any part of each year ending June 30 (beginning with the year ending June 30, 1936) an excise tax of \$1.40 for each \$1,000 of the "adjusted declared value" of its capital stock.

A new declaration of the value

of capital stock may be made by corporations in their first return under the Revenue Act of 1935.

For the first year for which a tax is imposed, the "adjusted declared value" is the value as declared by the corporation in the first return as of the close of its last income tax taxable year ending at or prior to June 30, or as of the date of organization in the case of a corporation having no income-tax taxable year so ending the declaration of value made in the first return cannot be amended. For any subsequent year the "adjusted declared value" is the original declared value as adjusted in the manner prescribed in the statute (which see for details).

The returns required under this section must be made on or before July 31 of the year with respect to which the tax is imposed. Extensions of time for not more than 60 days may be granted by the Commissioner of Internal Revenue. Consolidated returns are not permitted.

The tax is due and payable on July 31 but is usually paid when the return is filed. If the tax is not paid when due, interest at the rate of 6 per cent per annum is added.

### Excess Profits Tax

The Revenue Act of 1935 imposes upon the net income of every corporation, for each income-tax taxable year ending after the first year for which the corporation is liable to the capital stock tax, an excess profits tax equal to the sum of the following: 6 per cent of such portion of its net income as is in excess of 10 per cent and not in excess of 15 per cent of the adjusted declared value, and 12 per cent of such portion of its net income as is in excess of 15 per cent of the adjusted declared value. The adjusted declared value is determined under the capital stock tax provisions as of the close of the preceding income-tax taxable year, or as of the date of organization if the corporation had no preceding income-tax taxable year.

Net income for excess profits tax purposes is the same as net income for income tax purposes, except that there may be deducted

(Continued on page 64)

# Income Tax

## Tax Laws and Regulations

*These co-authors explain the present requirements of the law as changed in 1934 and 1935. With the government checking and rechecking every return every hardware dealer should read this article and be prepared.*



*Paint is given  
a full display  
at Pettee's.*

## Basement Rearrangement Increases Pettee's Paint Sales

**I**N a program which is changing the basement from a storage room and heavy hardware section into a modern sales floor, Pettee's Department Hardware Store, Oklahoma City, has moved the paint department from the main floor to a prominent

place at the right of the basement stairway landing.

Another important step in the rearrangement plan has been the moving of the major appliances department to the basement from the third floor.

Pettee's paint department, al-

ways one of the most progressive divisions of this great store, has been enlarged and the new quarters afford plenty of room for shelves, counter displays and other interesting features.

Carl Hart, manager of the department, reports that a \$3,000



stock is now being carried, as compared with approximately \$2,000, the maximum which was possible on the crowded main floor.

During the first two weeks in the new location, the paint department's business showed a 20 per cent increase. Mr. Hart anticipates an increase of 50 per cent as soon as the department is thoroughly established and the program of changing the basement is completed.

In addition to the modern and complete paint section in the downtown store, Pettee's operates paint departments in their four community stores, each carrying a \$600 stock. These stores are located advantageously in community business sections throughout the city.

### Cater to Homeowners

Pettee's caters to home owners and housewives, with a limited amount of business being done with the painters and the building trade. Volume of business for the paint department has run as high as \$35,000 a year, even while operating under cramped conditions, handicapped by lack of space for the large stock, without the present facilities for adequate display, and located far toward the rear of the first floor.

Community stores carry sundry

***First two weeks in new location, this Oklahoma City paint department brought 20% improvement in sales. A still larger increase anticipated.***

lines complete, but Mr. Hart keeps nearly all of the heavy paints at the downtown store. The salesmen in the smaller stores refer customers to the main store for their house paint purchases, where Mr. Hart is able to give them expert advice concerning their proposed jobs.

### Attractive Display

The new paint department has 24 feet of shelving, ranging upward from the floor to the ceiling, a height of 10 feet. Varnish and heavy paint occupy the lower shelves, and each succeeding shelf in the range upward displays smaller items. Ten feet of shelving faces the stairway, making a display which cannot fail to be seen by every customer who visits the basement.

Space against the stairway is utilized in a display which includes brushes of every type, from the most expensive floor broom to the cheaper type used by the street sweepers. The line of brushes is complete, including those for calcimining, plastering, stucco and roof work.

Two 14-foot counters are used for displaying a complete line of paint brushes, advertised paint specials, auto polish, and other items. These displays are changed weekly.

Directly in front of the department proper, one of the heavy columns supporting the upper floors is made attractive by shelving and a display of automobile paint, polish, wax and enamel.

The complete duPont trade sales line, Valspar varnish, and Old English and Johnson waxes are carried in stock. The home owner or painter will find anything he desires. Also, he will find Mr. Hart ready to listen to his problems, and find him quick and accurate in his estimates and suggestions as to best finishes, type of paint most suitable, and colors most appropriate.

Paint advertising is carried along with the regular store advertisements, announcing the specials which are carried each month. Special prices are quoted from time to time on floor enamel, quick dry enamel, lacquer, and in fact everything in the line comes in for a share in the specials spotlight. Usually there is a price reduction of 10 per cent on the featured items, and sometimes the cut is even greater.

Window displays tie up with the newspaper advertising. Mr. Hart has found that full paint windows are not as effective as half windows properly set. If companion lines are displayed in a second half of a window the customer interest is greater, he says. Customers look for the romantic touch in paint windows, and Mr. Hart finds that windows using colorful cut-outs and bright labels are most successful.









Much of Pettee's enormous volume of paint business is attributed to sales of traffic wax, no-buff wax, and polishing waxes in lots ranging from gallon cans to 55-gallon drums.



*The paint department of Pettee's hardware store, Oklahoma City, Okla.*

# 1935—Year of Awakening

*A prominent western wholesale hardware executive reviews the old year as a basis for planning for better business in 1936. He senses accomplishments in business relations between producers and distributors and the development of a greater confidence in business procedure. Stresses the value of becoming sales-minded, which he says was evident throughout 1935, giving hope for continued general business improvement in 1936, on a profitable basis.*

The Business Record, State by State								
Percent Gain or Loss from First 9 Months of 1934 to First 9 Months of 1935								
States by Regional Groups	 Passenger Car Sales	 Commercial Car Sales	 Household Refrigerator Sales	 Ordinary Life Insurance Sales	 Value of Checks Deposited	 Farm Income	 Electric Power Output	 Heavy Construction
<b>New England.....</b>	<b>+21</b>	<b>+ 8</b>	<b>+20</b>	<b>- 3</b>	<b>+10</b>	<b>+ 3</b>	<b>+ 7</b>	<b>-16</b>
Maine.....	+11	- 3	+14	- 7	+ 7	-27	+ 9	+ 46
New Hampshire.....	+22	- 9	+20	- 5	+ 9	+13	+17	-71
Vermont.....	+37	+37	+27	- 3	+ 8	+10	+28	-11
Massachusetts.....	+18	+10	+19	- 3	+ 9	+17	+ 7	- 6
Rhode Island.....	+19	+ 3	+ 4	-10	+11	+11	- 6	-24
Connecticut.....	+31	+13	+30	+ 3	+12	+ 7	+ 1	-33
<b>Middle Atlantic.....</b>	<b>+26</b>	<b>+13</b>	<b>+6.2</b>	<b>-0.4</b>	<b>+ 7</b>	<b>+10</b>	<b>+ 5</b>	<b>+44</b>
New York.....	+34	+20	-0.03	- 2	+ 6	+ 6	+ 4	+ 73
New Jersey.....	+29	+17	+ 9	- 1	+ 7	+ 7	- 1	-17
Pennsylvania.....	+27	+ 4	- 4	+ 3	+11	+13	+ 9	-16
<b>East North Central.....</b>	<b>+49</b>	<b>+32</b>	<b>+29</b>	<b>- 1</b>	<b>+17</b>	<b>+28</b>	<b>+ 6</b>	<b>+10</b>
Ohio.....	+30	+10	+11	- 1	+16	+20	+ 9	+ 57
Indiana.....	+72	+63	+11	+ 6	+18	+41	+ 6	- 3
Illinois.....	+61	+32	+66	- 4	+16	+25	- 4	-17
Michigan.....	+41	+30	+23	+ 2	+34	+18	+11	+ 33
Wisconsin.....	+75	+47	+22	+ 3	+12	+30	+20	- 6
<b>West North Central.....</b>	<b>+57</b>	<b>+34</b>	<b>+ 3</b>	<b>- 3</b>	<b>+13</b>	<b>+11</b>	<b>+16</b>	<b>- 2</b>
Minnesota.....	+74	+48	+23	+ 7	+11	+25	- 8	+ 25
Iowa.....	+74	+30	+21	+ 5	+24	+15	+34	+20
Missouri.....	+23	+28	-14	-12	+12	+21	+43	-36
North Dakota.....	+61	+22	+30	+21	+16	-10	+ 7	- 1
South Dakota.....	+97	+56	+25	- 1	+10	+ 6	+ 9	-42
Nebraska.....	+52	+17	+12	- 2	+ 7	- 7	- 1	+44
Kansas.....	+61	+36	- 7	- 7	+11	+13	+ 6	+ 82
<b>South Atlantic.....</b>	<b>+26</b>	<b>+31</b>	<b>+ 5</b>	<b>+ 2</b>	<b>+11</b>	<b>- 7</b>	<b>+ 9</b>	<b>+31</b>
Delaware.....	+33	+29	+ 5	+15	+10	+ 9	+ 9	+ 34
Maryland.....	+30	+31	-15	- 5	+ 8	+10	+17	-22
Dist. of Columbia.....	+46	+30	- 7	+20	+18	No data	- 5	+ 85
Virginia.....	+41	+35	+0.06	+ 2	+ 7	+ 1	- 3	+ 34
West Virginia.....	+12	+14	-13	+0.5	+ 7	+22	+ 6	+100
North Carolina.....	+25	+38	+24	+ 1	+ 9	-24	+23	-13
South Carolina.....	+19	+41	+33	+ 2	+28	-12	- 4	- 1
Georgia.....	+16	+46	- 7	- 5	+10	+ 1	+17	+ 91
Florida.....	+15	+10	+60	- 1	+16	- 3	+ 6	+ 32
<b>East South Central.....</b>	<b>+25</b>	<b>+30</b>	<b>+ 4</b>	<b>-0.2</b>	<b>+ 6</b>	<b>+ 6</b>	<b>+14</b>	<b>-44</b>
Kentucky.....	+29	+36	-12	+ 6	+ 5	+30	+ 2	- 1
Tennessee.....	+38	+37	- 9	- 3	+10	+16	+10	-22
Alabama.....	+11	+13	+29	+ 2	- 4	-20	+22	-79
Mississippi.....	+14	+14	+43	- 6	+13	- 2	+ 4	- 90
<b>West South Central.....</b>	<b>+19</b>	<b>+25</b>	<b>+16</b>	<b>- 1</b>	<b>+11</b>	<b>- 1</b>	<b>+ 6</b>	<b>+ 5</b>
Arkansas.....	+16	+57	+14	- 3	+21	- 8	+66	-12
Louisiana.....	+16	+38	+48	+ 9	- 1	- 3	+ 2	+ 32
Oklahoma.....	+22	+25	- 6	- 2	+13	+15	+ 7	-32
Texas.....	+19	+33	+18	- 4	+14	- 4	+ 3	+ 7
<b>Mountain.....</b>	<b>+48</b>	<b>+37</b>	<b>+30</b>	<b>+0.2</b>	<b>+14</b>	<b>+ 7</b>	<b>+23</b>	<b>-49</b>
Montana.....	+85	+46	+24	+20	+38	+ 7	+66	-79
Idaho.....	+62	+49	+64	+11	+26	+17	- 6	+ 67
Wyoming.....	+46	+29	+13	+ 3	+10	-10	+ 9	+ 43
Colorado.....	+28	+15	+11	-11	+11	+13	+ 6	+ 16
New Mexico.....	+29	+33	+34	+ 3	+19	-17	+10	-56
Arizona.....	+36	+43	+62	+ 3	+16	- 6	+ 7	-54
Utah.....	+57	+50	+25	+ 6	+11	+28	+56	+11
Nevada.....	+43	+61	+66	+28	+12	+10	-14	-24
<b>Pacific.....</b>	<b>+56</b>	<b>+47</b>	<b>+50</b>	<b>+ 5</b>	<b>+16</b>	<b>+13</b>	<b>+ 1</b>	<b>-17</b>
Washington.....	+48	+90	+19	- 5	+12	+ 7	+ 8	- 64
Oregon.....	+71	+90	- 5	+ 5	+13	+12	+ 8	-49
California.....	+56	+43	+71	+ 7	+17	+16	+ 3	+ 25
<b>UNITED STATES.....</b>	<b>+37</b>	<b>+29</b>	<b>+15</b>	<b>-0.3</b>	<b>+10</b>	<b>+ 6</b>	<b>+ 7</b>	<b>- 2</b>

THE old year is now history. Its advent found us tired and scarred after five years of almost unprecedented stress and strain. Not since the World War had there been any such call upon our stamina and patience. No oncoming generation of our young folk has ever before been so buffeted and tried. We may look back with gratitude that 1935 has brought the first substantial measure of betterment and change.
































Throughout its course, the very challenge and adventure of the depression period have shown their deep and lasting effects upon our national character. The people, in general, are emerging into better days with more solid foundations of patriotism, tolerance, and sympathy. We may well say that 1935 has been a year of awakening of understanding. We find ourselves more appreciative of each others' needs and capacities—more inclined to give credit where credit is due—less seldom swayed by blind prejudice or self-interest. We all need a measure of tolerance and help from our fellows and we have been learning to show the same tolerance—to live and to let live.

1935 has seen an awakening of cooperation—a real gain in our

# -A Review of 1935

national sense of solidarity. Often, perhaps, we have carried our Americanism to extremes. We probably have been guilty, as a people, of selfish and insular thought and action. At least, however, we have learned that the prosperity of the individual is inseparable from the well-being of the group. We have lent ourselves sympathetically to national programs of conservation, reclamation and development. While we have resented, perhaps, too-radical curtailment of our crops, and have not been particularly proud of slaughtering our cattle and our little pigs, even these sentiments have sprung from our deep conviction that America's resources belong to *all* her people, and that the road to plenty for the many is not by way of prosperity for the few.

In our hardware family in 1935 we tried to understand and to share each other's problems. As manufacturers, we have adjusted

FIRST 9 MONTHS' ROUND-UP						
1935 compared with 1934						
PRODUCTION			TRADE		PRICES	
 Steel	+17%		 Passenger car sales	+37%	Wholesale prices 784 items	+7%
Automobiles	+23%		 Truck sales	+28%	 Farm products	+25%
Construction	-1%		Machine tool orders	+88%	 Food products	+20%
 Residential	+80%		Cement shipments	-5%	 Hides & leathers	+0.7%
 Non-residential	-2%		Carloadings	-1%	 Textiles	-5%
 Public works and utilities	-26%		 Grain	-9%	 Bldg. materials	-2%
 Lumber	+1%		 Livestock	-38%	 Chemicals	+6%
Factory employment	+3%		 Coal and coke	-2%	Metals	-1%
Factory payrolls	+10%		 Forest products	+15%	Cost of living	+5%
Hard coal	-11%		 Ore	+13%	 Food	+12%
 Soft coal	-0.1%		 L. C. L.	-2%	Cereals	+3%
Oil wells drilled	+21%		Miscellaneous	+2%	Meats	+32%
 Electric power	+8%		Check transactions NYC.	+6%	Dairy products	+9%
Cotton consumed by U.S. mills	+2%		140 cities	+13%	Eggs	+25%
Silk consumption	+13%		Dividends	+6%	Fruits, vegetables	-8%
Wool consumption	+96%		Insurance sales	+3%	 Housing	+8%
 Petroleum	+5%		Dept. store sales	+4%	 Clothing	-3%
 Cigars, cigarettes	+5%		Variety (\$5-\$1) sales	+0.1%	Fuel and light	-2%
			Rural sales	+20%	Sundries	+0.7%
			 Paint, Varnish, Lacquer sales	+18%	 Farm income	+7%
			 Oil burner shipments	+38%	Stock prices	-2%
			 Washing mach. sales	+11%	Bond prices	+4%
			 Household refrigerator sales	+15%		

\* = preliminary

Business Week

This chart and the other large charts on the opposite and following pages courtesy of Business Week.

## ESTIMATED NET SALES OF HARDWARE WHOLESALERS



(1929 to 1935 In Millions of Dollars.)

Based on records of regular wholesalers in domestic and foreign trade who take title to the goods they buy and sell and who are largely independent in ownership. Estimate for 1935 is based on Federal Reserve figures for the first ten months of the year. Data for other years from U. S. Dept. of Commerce.

our plans and our prices to the leaner purse of the consumer, no less than for profit to ourselves and our distributors. As wholesalers, we have held ourselves sensitive to the problems of our merchant customers — have thought in terms of *their* competition, as well as our own. As retailers, we have realized the great hunger of the people for value, for utility and for beauty, and have tried honestly and intelligently to supply their needs.

So, too, during the year has come an awakening of competitive tolerance. Many fields of American manufacture have been sorely tried by the increasing inflow of imports, with their temptations of price-saving difficult or



impossible to meet, with our high standards of wages and living. Yet there is tolerance because so definitely we are coming to learn that we can only sell more largely abroad by buying more largely abroad. The trade pacts with important neighbors on this and other continents, are signs of our willingness to break down the walls of exclusiveness and to develop our larger selling markets, which will always be more diverse and extensive than our needs for reciprocal buying.

Tolerance is growing among our manufacturers toward new entrants into their fields. Room must always be made for newcomers, if our industrial structure is to expand and to grow. Their very coming does much to freshen merchandise and methods, and to remove abuses which can easily follow the domination of monopoly groups. There has arisen more tolerance among merchant competitors—a feeling that there is room for all who conduct themselves with fairness. There has come to be a more general recognition of functional lines—a willingness to pay the wholesaler for doing his job, and the retailer for rendering his service; a willingness, too, to avoid larger trespassing upon the fields and functions of other groups. There are still countless examples of unscrupulous and savage competition in industry and trade, but the beaconlights of fairness are more surely guiding our business progress.

¶ An awakening of personal initiative has marked this 1935, and the typical American virtue of "rugged individualism," is again asserting itself. We have been fighting, as a people, regimentation of our thinking and of our affairs. We have seen many of our valued liberties in danger of absorption into a paternal government, and we have rebelled. The death of NRA, before the mid-year had been reached, was a definite sign and seal of the revolt of a free people against excessive interference, and against "management" in too-large doses. We are becoming more intelligently critical and questioning of the theories and experiments

Bank Supplying Information	District Served By Bank	% Sales Increase Or Decrease '35 Compared To '34	% Stock Increase Or Decrease '35 Compared To '34
Boston	First	No Data Available.	No Data Available.
New York	Second	+ 3.9	+ 1.9
Philadelphia	Third	+ 11.0	+ 10.1
Cleveland	Fourth	+ 7.5	No Data Available.
Richmond	Fifth	+ 8.7	+ 5.9
Atlanta	Sixth	+ 6.9	+ 1.3
Chicago	Seventh	+ 21.0	+ 2.8
St. Louis	Eighth	+ 8.8	- 1.8
Minneapolis	Ninth	+ 11.5	+ 1.3
Kansas City	Tenth	+ 1.8	- .82
Dallas	Eleventh	+ 7.9	+ 1.0
San Francisco	Twelfth	+ 14.4	No Data Available.

of government. The "sheep" spirit may still characterize large sections of our public, but it is no longer typical of the mass thought of the nation.

The very rise of modernism in the home and in dress—in art and music and literature—the overturning of old habits and old ideas—these are proof beyond question that individuality is not dead, nor dying. We are coming to like to depend upon ourselves. We have learned the thrill of accomplishment with our own hands, guided by our own brain. And there is a rebirth of workmanlike pride in our kitchens, our workrooms, and our hand tools. Individually and collectively, we have decided that we don't like being "on relief." It is much more satisfying to be paying our own way, and living within our own means.

### Awakening Confidence

1935 was a year of awakening of confidence—a distinct and definite growth. This is due in no small part to a firm expectation that our overdoses of planned economy will be lessened or more sanely administered. We are enjoying our breathing spell, and are very glad that we have a Constitution and a Supreme Court. Fear has vanished from our national thinking and we are looking

forward to security and well-being through the months ahead, as we dared not expect in other years. Because weakness has been shaken out, we have renewed confidence in our banks and our bankers. Collections have gained, and are gaining. The people are paying their debts. Now that business has been through the mill, and has learned many and needed lessons, we have a new confidence in our industrial leaders. Best of all, we have a revived confidence in ourselves, knowing that after we have come through the major battles, we cannot be daunted by the lesser challenges of the future.

With this gain in confidence, 1935 has seen an awakening of desire among the people—desires for comfort, for quality, for leisure—and all of these are helpfully affecting trade and industry. The weary years of "doing without" are yielding to a willingness—and even a daring—to satisfy our wants. Awakening desires are the keys, in fact, to the welcome and worth-while gains in store sales during the year. They account for our growth of interest and indulgence in sports, our larger patronage of amusement enterprises, our increasing habit of travel, and our search for general cultural broadening. We have aroused ourselves in the very intimate matters of personal and

family pride. We have commenced to clean up and dress up and furnish up our homes and our habits. We have become more sensitive to the comfort of our families. We have indulged ourselves in new automobiles, as a type of the luxuries which we dared not try to afford in other years.

Thus 1935 has come to be outstandingly a year of the awakening of spending, so much so that Col. Ayres calls our progress in rehabilitation thus far—"a cash-and-carry recovery." Those who have been able to tempt our sense of need and our sense of value have prospered, and wide-awake stores have been busy as in no other recent period. Mail-order sales during the year gained 18

to 24 per cent—independent retailers perhaps 10 to 15 per cent, department stores about 5 per cent, and the variety chains more moderately. The recent holiday surge of free and happy spending has been typical of the relief which the people feel, in having the wherewithal to satisfy themselves and those they care for.

☐ Fostered by this readiness to spend, has come in 1935 an awakening of sales-mindedness. Hardware merchants have not only dressed up their stores, their fixtures and their lighting, but have modernized their thinking and their methods. Hardware and its new related lines have shown that they can and will share in the interest of the public, and in

the flow of its money. There has been a definite gain in the variety of choice offered in the usually conservative hardware store, exemplified by the remarkable increase in the sales of toys and gift goods, of dinnerware and glassware, of silverware and electrical appliances. Dealers have been surprised at their success with plumbing equipment, and similar new "departments." More and more, the hardware store is planned to appeal to women as well as to men. Newspaper, and other advertising during 1935 has increased sharply. Merchandising has been made a study and an adventure by alert dealers all over the country. It has been seen that fixtures and advertising are not alone the answer to the search for customers, but that intelligent helpfulness is the modern store's privilege and duty, and the sure road to the consumer's heart and loyalty.

## Price-Consciousness

There has been in 1935 a definite awakening of price-consciousness. Prices are being more intelligently figured. They do not reflect, as in the old days, "all that the traffic will bear," but show rather a desire to give the utmost possible for the dollar spent. Sales increases have been far greater in physical volume than in dollar value. While "give-away" price wars have not disappeared, they are less in number and duration. But so, too, is there a disappearance of "padded" prices, and expensive "front" without value.

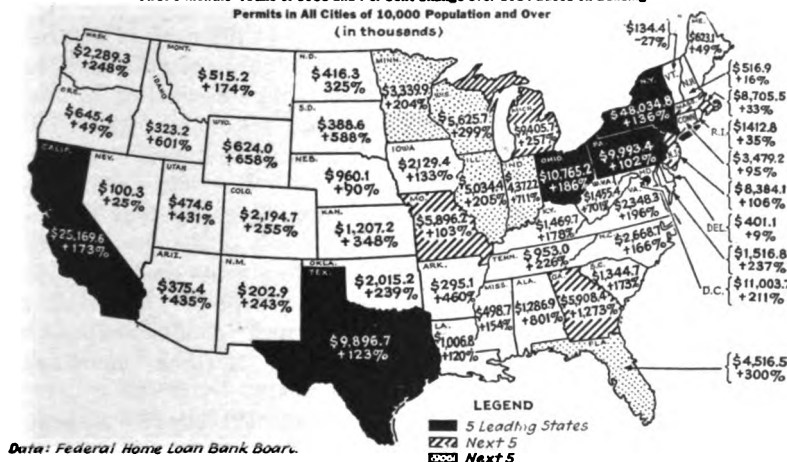
☐ With price-consciousness has come an awakening of quality-consciousness. 1935 has seen a marked trend of interest away from merchandise whose only appeal is cheapness. With such, a large majority of us were forced to be content during the leaner years. Now we seek more of finish and more of durability at an honestly appraised price. There has been a grading-up of demand into the better qualities in tools, in cutlery and in

(Continued on page 62)

## THE HOUSING MARKET—BY STATES AND LEADING CITIES

### The Line-up by States

First 9 Months' Totals of 1935 and Per Cent Change over 1934 Based on Building Permits in All Cities of 10,000 Population and Over (in thousands)



Data: Federal Home Loan Bank Board.

### The Line-up by Major Cities

Building Permits for First 9 Months of 1934 and 1935 (in thousands)

City	Residential			Non-Residential			Additions, Alterations, Repairs			Total		
	1934	1935	% Change	1934	1935	% Change	1934	1935	% Change	1934	1935	% Change
New York City, N. Y.	\$14,217	\$20,797	+146	\$31,400	\$36,000	+17	\$54,300	\$59,800	+10	\$77,200	\$107,016	+40
Chicago, Ill.	44	54	+23	412	436	+6	232	239	+3	778	1,109	+42
Philadelphia, Pa.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Detroit, Mich.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Los Angeles, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Cleveland, Ohio	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
St. Louis, Mo.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Baltimore, Md.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Boston, Mass.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Pittsburgh, Pa.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Indianapolis, Ind.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Washington, D. C.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Diego, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Jose, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Seattle, Wash.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Diego, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Jose, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Seattle, Wash.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Diego, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Jose, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Seattle, Wash.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Diego, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Jose, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Seattle, Wash.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Diego, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Jose, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Seattle, Wash.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Diego, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Jose, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Seattle, Wash.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Diego, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Jose, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Seattle, Wash.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Diego, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Jose, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Seattle, Wash.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Diego, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Jose, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Seattle, Wash.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Diego, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Jose, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Seattle, Wash.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Diego, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Jose, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Seattle, Wash.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Diego, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Jose, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Seattle, Wash.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Diego, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Jose, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Seattle, Wash.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Diego, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Jose, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Seattle, Wash.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Diego, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Jose, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Seattle, Wash.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
Portland, Ore.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Francisco, Calif.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0	2,352	2,352	0
San Antonio, Tex.	1,200	1,200	0	1,152	1,152	0	1,152	1,152	0</			

# The FUTURE of the and of the

By F. S. CUNNINGHAM\*  
*President, Butler Bros., Chicago*

## THE FUTURE OF THE INDEPENDENT MERCHANT

**W**HENEVER two or three are gathered together to discuss trends in distribution, one question which is certain to come up is the place of the independent merchant in the American scheme: Is he coming or going?

In the last thirty odd years, merchandise distribution in this country has undergone a series of almost revolutionary changes.

Prior to 1900, retail distribution was almost wholly in the hands of approximately 2,000,000 retail stores of all sizes. Department stores were relatively few in number, and their total volume relatively small. The amount of business transacted through chain stores was so small as to be negligible.

The country was mainly agrarian. Over half the population lived on farms. Thousands of small towns and villages were then thriving. Even the smallest towns had one or more general stores. It was easy in those days for the farmer to buy goods within a few miles of his home.

Along with better roads and improved transportation came a slow, progressive drying-up process, which gradually reduced the number of trading centers and shifted an increasing proportion of the business to the county seat or larger places.

Today hardly a town in the country of county seat size is without one or more chain stores. In larger cities, their name is legion.

Department stores have grown in number and very much in aggressiveness so they too have taken over a growing proportion of retail distribution.

Necessarily the growth of both chain and department stores has been at the expense of independent stores. There was no other source from which it could come.

Fundamentally, the reason the chains and department stores were able to take so large a part of the volume away from independents, is that the former have done a better job of merchandising and of store keeping.

For the improvements in modern merchandising and store keeping, the chains are entitled to practically all the credit. It was they who introduced both of the new ideas which have revolutionized modern merchandising, and which later were taken over by department stores.

The first of those ideas was that of beginning the act of merchandising by finding the items which the consumer preferred, and the price he or she was willing to pay, and from that point "working backward." This consumer preference principle has been very much more responsible for the growth of the chains than has their much vaunted buying power.

From time immemorial, the practice of merchandising has been for the buyer to pick out the goods HE believed HE could sell at a profit. He based his action on guess-work rather than upon fact. Little effort was spent in trying to find out what the consumer wanted.

The managers of the early chains, not because they were smarter than other people, but because of the need of control in their highly complicated businesses, were compelled to offer a compact selection of items, rather than complete lines as was the custom of other stores. It was a natural thing that they turned to the records of their own stores to find the items and price lines which the public preferred and made such goods compose the backbone of their merchandise offerings.

About 1910, the department stores began to study the success of the chains and to realize the value of the consumer preference principle. In some ways, they have developed and perfected the technique of consumer preference merchandising.

The second idea introduced by the early chains was the conscious and studied attempt to make their stores *interesting* — which had never been the custom theretofore.

For generations, goods had been hidden away in boxes or in ugly showcases out of sight. The person who went into a store must tell the clerk what he or she wanted. Show windows were very little used. Window leaders were

(Continued on page 43)

\*An address to a recent Butler Brothers inter-house conference.



# Independent Merchant Wholesale Business

*Average person knows little about magnitude of the wholesale industry and has small appreciation of the importance of the wholesaling function in the distribution of merchandise. Aggregate wholesale sales volume for U. S. A. were \$6 Billions in 1933 which is five times as great as chain store sales that year.*

## THE FUTURE OF WHOLESALING

**R**ECENT happenings in the field of distribution have raised the question as to the nature of the service the wholesale industry renders in the field of distribution, and how efficiently it plays its part.

The average person, apparently, knows little about the magnitude of the wholesale industry and perhaps has small appreciation of how vital the wholesaling function is in the distribution of merchandise. This is not strange, however, in view of the small contact the public has with the many wholesale houses, large and small.

Chain stores are well known, for instance, because they are constantly visible to the American shopper. Yet in 1933 the aggregate sales of all chain stores were only six billion dollars, whereas those of wholesalers were thirty billion dollars, five times as great.

Department stores are a public "habit." Even the few who do not have opportunity to visit the cities where they are located regularly see their advertisements. Still, the department stores in 1933 did only 2½ billion dollars, or approximately 8 per cent of the volume of the wholesalers.

Wholesalers, on the other hand, are remote from the general pub-

lic. There is virtually no contact with the consumer. The two never meet face to face.

The wholesaler does not advertise; he operates in warehouses located outside the busy retail and office districts; the only buyers that come in are the retailers, not the consumers; the concerns are nearly always closely owned, therefore, there is small contact with investors; publicity, such as it is, is confined to trade papers and magazines that reach the retailer.

A moment's reflection, however, should bring home the fact that the independent merchants of the country and the wholesalers from whom they purchase goods are interdependent in the highest possible degree. The existence of each rests with the other.

For three decades following the turn of the century, all the world, seemingly, tried to put the wholesaler out of business. Independent merchants attempted to go around him and buy goods direct from the mills in order to reduce the cost of merchandise. Manufacturers sought to go around the wholesaler and sell direct to the retailer. This required the establishment of field sales forces, credit departments and other expensive



F. S. CUNNINGHAM

departments that meant additional overhead to be added to their selling prices.

Both these efforts failed, in the sense that almost as great a proportion as ever of the goods sold by independent stores are purchased today from wholesalers rather than direct.

The function of the wholesaler is this:

To buy goods in bulk from original sources, assemble them in warehouses accessible to retail merchants, and reship them promptly in quantities suited to the needs of each merchant.

No matter from what type of retail store the consumer makes his purchases, the cost of performing the wholesale function has been paid by someone and  
(Continued on page 76)

# Hardware Firm's Handicraft



*The Homeworkshop in the G. A. Butter Co. store, Milwaukee, Wis.*

## *G. A. Butter Co., Milwaukee, Wis., sponsors club of more than 75 members*

**I**F a hardware firm can teach customers how to operate power tools efficiently, it can create more interest in this line and also build considerable good will.

This is the idea that officials of the G. A. Butter Co., 1720 South Thirteenth Street, Milwaukee, had in mind when they, over a year ago, sponsored the G. A. Butter

Handicraft Club, which today has a membership of more than 75.

The purpose in organizing this club was to form a group of persons interested in making good use of their spare time and anxious to learn how to operate power tools in the proper way, and to provide suitable quarters for instruction work.

Space for the club was provided

in the middle of the first floor of the company's hardware store where a booth was built for the purpose. A large variety of Driver and Delta power tools is conveniently arranged in this booth, with additional display of tools in a space behind the booth. Hand tools, for the use of members, are neatly arranged at one end of the booth. A line of Atlas power tools,

# Club Boosts Power Tool Sales

for those who prefer to use metal working equipment, has recently been added.

The Handicraft Club is an organization apart from the hardware company, having its own officers and board of directors to conduct its activities. Membership in the club is obtained by paying a \$1 fee, which, incidentally, is refunded upon the purchase of a power tool selling for \$25 or more. The club meets at the company's store twice a month, from October to May. An experienced instructor from the Milwaukee Vocational School has charge of the classes.

In addition to practical work taught at the booth on the first floor of the store, lectures and demonstrations are given in an assembly room on the second

floor. These cover wood turning, wood carving, finishing of wood, furniture designs, veneers, cabinet making, art metal and ornamental iron work, the making of model power boats and other useful and ornamental objects.

After short periods of instruction at these meetings of the club, and practice on power tools at their homes, students become sufficiently proficient to make articles of wood or metal such as end tables, book shelves, wood toys, book cases, cigarette trays, ornamental brackets, lamps and numerous other items. At a recent exhibit at a home show, a number of ornamental lamps were made by members of the club. These lamps were so well constructed that a ready market was found for them at \$15 per lamp.

To encourage students to do their very best and to complete the articles which have been started, a contest is arranged with worthwhile prizes offered to members presenting the best work. The winners are chosen by judges from the Milwaukee Vocational School. Considerable interest is aroused by these contests which usually end in December.

A complete library on handicraft is available at the store for members of the club, as well as a large selection of hand tools, veneers, inlay strips, plywoods and metal stock. All hand tools used in instruction are disposed of at the end of the school season at somewhat reduced prices and power tools are sold as floor samples.

The photograph shows the  
(Continued on page 78)

**RELIABLE TOOLS**  
FOR 3/4 CENTURY

**TRY SQUARE**  
12" heavy steel adjustable blade. 8ths and 16ths. With head **60c**

**DOWEL CENTER**  
Indispensable to cabinet makers. Very accurate. Sizes 1/4", 3/8" & 1/2". Each **6c**

**JORGENSEN HAND SCREWS**  
Steel spindles, wood clamp. Very Handy. No. 1— **\$1.75**  
No. 1250— **\$1.98**

**BIT BRACE**  
10" sweep ball bearing. Very sturdy. Nickel plated. No. 1250— **\$1.98**

**GREENLEE LONG TURNING TOOLS**  
With Handles. Finest quality blades.  
Size Each: 1/4" **70c**, 3/8" **70c**, 1/2" **75c**, 3/4" **95c**, 1" **\$1.00**

An advertisement and a page from a small catalog issued by G. A. Butter Co.

**WINTRY NIGHTS**  
BRING...  
**Happy Hours**

In Your Own Home  
WORK SHOP.

Zero weather with a biting cold wind whizzing around your house means a barrel of fun at the old workbench with a Driver tool at your disposal.

**. DRIVER .**

MAKING THREE LINES OF POWER TOOLS WITH ONE STANDARD OF QUALITY

VISIT OUR HOME WORKSHOP... A very complete line of power and hand tools, inlay strips, inlay patterns, veneers in all kind of woods, plywood and a nice assortment of hardwood...

Consult our complete library for problems you may have; you will find it very helpful.

AN INVITATION... to visit our next meeting of the "G. A. BUTTER HANDICRAFT CLUB" 7:30 Monday evening, January 7th, 1935.

There will be a lecture and demonstration on the subject of "Cabinet Finishing" to be given by a man who possesses complete knowledge of finishing softwood, open grain hardwood and close-grain hardwood. You are more than welcome.

**G. A. Butter Co.**  
1720 So. 13th St. at W. Mitchell MI-2550



# A Review of 1935 State Laws Affecting Retailing

STATE	FAIR TRADE LAWS				CHAIN STORE TAXES							SALES TAXES				
	Considered	Not Passed	Legislature Passes	Law in Force	Considered	Not Passed	Legislature Passes	Law in Force	Tax on Number of Stores	Tax on Gross Sales	Tax on Incomes	Considered	Not Passed	Legislature Passes	Law in Force	Amt. of Present Tax—In Percent
Alabama	*	*	.	.	*	.	.	x <sup>5</sup>	✓	.	.	*	*	.	x	2
Arizona	.	.	.	.	.	.	.	.	.	.	.	.	.	.	x	2
Arkansas	.	.	.	.	.	*	.	.	.	.	.	.	.	.	x	2
California	.	.	.	x	.	.	*	x	✓	.	.	.	.	.	x	3
Colorado	.	.	.	.	.	.	.	x	✓	.	.	.	.	.	x	2
Connecticut	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
Delaware	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
Florida	.	.	.	.	.	.	.	x	✓	✓ <sup>6</sup>	.	.	.	.	.	.
Georgia	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
Idaho	.	.	.	.	.	.	.	x <sup>5</sup>	✓	.	.	.	.	.	x	2
Illinois	*	.	*	x	*	.	.	x <sup>5</sup>	✓	.	.	.	.	.	x	3
Indiana	*	.	.	.	*	.	.	x <sup>5</sup>	✓	.	.	.	.	.	x <sup>6</sup>	1
Iowa	*	.	*	x	*	.	*	x	✓	✓	✓	.	.	.	x <sup>6</sup>	2
Kansas	.	.	.	.	*	.	.	.	✓	.	✓	.	.	.	.	.
Kentucky	.	.	.	.	.	.	.	x <sup>5</sup>	✓	.	.	.	.	.	x <sup>6</sup>	3
Louisiana	.	.	.	.	.	.	.	x <sup>6</sup>	✓	.	.	.	.	.	.	.
Maine	.	.	.	.	.	.	.	x <sup>6</sup>	✓	.	.	.	.	.	.	.
Maryland	*	.	.	x	.	.	.	x <sup>6</sup>	✓	.	.	.	.	.	x	1
Massachusetts	.	.	.	.	.	.	.	x <sup>6</sup>	✓	.	.	.	.	.	.	.
Michigan	*	*	.	.	.	.	.	x <sup>6</sup>	✓	.	.	.	.	.	x <sup>6</sup>	3
Minnesota	*	*	.	.	.	.	.	x <sup>6</sup>	✓	✓	.	.	.	.	.	.
Mississippi	*	*	.	.	*	.	.	.	✓	✓	.	.	.	.	x <sup>6</sup>	2
Missouri	*	*	.	.	*	.	.	.	✓	.	.	.	.	.	x	1
Montana	*	*	.	.	.	.	.	x <sup>6</sup>	✓	.	.	.	.	.	.	.
Nebraska	*	*	.	.	.	.	.	.	✓	.	.	.	.	.	.	.
Nevada	*	*	.	.	.	.	.	.	✓	.	.	.	.	.	.	.
New Hampshire	*	.	.	x	.	.	.	.	✓	.	.	.	.	.	.	.
New Jersey	*	.	.	x	.	.	.	.	✓	✓ <sup>2</sup>	.	.	.	.	x	2 <sup>4</sup>
New Mexico	*	.	.	.	.	.	.	x <sup>6</sup>	✓	✓ <sup>2</sup>	.	.	.	.	x <sup>6</sup>	2
New York	*	.	.	x	.	.	.	.	✓	.	.	.	.	.	.	.
North Carolina	*	.	.	.	.	.	.	x	✓	.	.	.	.	.	x	3
North Dakota	*	.	.	.	.	.	.	.	✓	.	.	.	.	.	x	2
Ohio	*	.	.	.	.	.	.	.	✓	.	.	.	.	.	x	3
Oklahoma	*	*	.	.	.	.	.	.	✓	.	.	.	.	.	x	1
Oregon	*	.	*	x	.	.	.	.	✓	.	.	.	.	.	.	.
Pennsylvania	*	.	*	x	*	.	.	.	✓	.	.	.	.	.	x <sup>6</sup>	1 of 1
Rhode Island	.	.	.	.	.	.	.	.	✓	.	.	.	.	.	.	.
South Carolina	.	.	.	.	.	.	.	x <sup>6</sup>	✓	.	.	.	.	.	.	.
South Dakota	*	*	.	.	*	.	.	x	✓	✓	.	.	.	.	x	2
Tennessee	*	*	.	.	*	.	.	x	✓	.	.	.	.	.	.	.
Texas	*	*	.	.	*	.	.	x	✓	.	.	.	.	.	.	.
Utah	*	*	.	.	*	.	.	x	✓	.	.	.	.	.	x <sup>6</sup>	2
Vermont	.	.	.	.	.	.	.	x <sup>6</sup>	✓	✓	.	.	.	.	.	.
Virginia	.	.	.	.	.	.	.	.	✓	.	.	.	.	.	.	.
Washington	*	.	*	x	*	*	.	.	✓	.	.	.	.	.	x <sup>6</sup>	2
West Virginia	.	.	.	.	*	.	.	x <sup>6</sup>	✓	✓	.	.	.	.	x <sup>6</sup>	2
Wisconsin	*	.	*	x	*	.	.	x	✓	✓	.	.	.	.	.	.
Wyoming	*	*	.	.	.	.	.	.	✓	.	.	.	.	.	x	2
Totals	27	17	11	10	22	11	8	23	23	6	1	31	15	15	25	

- (1) Delaware has a "uniform purchase tax" amounting to 1/10 of 1% of gross purchases  
 (2) Voided by New Mexico Supreme Court  
 (3) Voided by Wisconsin Supreme Court  
 (4) Repealed  
 (5) A previous law may be in effect although new legislation may have been killed  
 (6) Voided by Florida Supreme Court  
 (7) Voided by Vermont Supreme Court  
 \* Progress of proposal  
 x Law enacted and in force  
 ✓ Detail existing in the law.

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# Is a Service Store The Answer?

By SAUNDERS NORVELL

THE daily papers have been so full of the Ethiopian situation lately that it is hardly necessary to comment. However, in reading this morning about the new peace proposal hatched up between Hoare of England and Laval of France, we had to give an editorial horse laugh. Poor Ethiopia! These two statesmen seem to be just about ready to make Mussolini a present of half their country. Now I am wondering where England and France got the right to divide up Ethiopia. But what is the use of talking about it. I believe I predicted several months ago in my article on Ethiopia that the outcome would be like what happened in Somaliland, that the maps of Africa in the future would read "Italian Ethiopia," "British Ethiopia" and "French Ethiopia." We have all now forgotten what happened to the King of Somaliland, and I suppose in time the King of the Tribe of Judah will also be forgotten. It does not take long in this busy world for all of us to forget. As the schoolboy said about the Old Testament: "They certainly had poor memories." Isaac forgot Jacob and Jacob forgot somebody else, and so on all through the ages we have been forgetters.

\* \* \*

Speaking of forgetting, what do you remember about the Sepoy Mutiny, in India? Who were the Sepoys? Why did they mutiny? What was the result of the mutiny? Yesterday I could not have passed an examination on this

subject, but today I believe I could get at least 90 per cent. Last night after they had cleaned me up at bridge, they all went to bed and I was left alone in the sitting room. At my elbow on the table was a book my daughter had been reading. It was the story of the Sepoy Mutiny. Well, this book cost me the loss of most of a night's sleep. Here briefly are the facts of the story.

The rebellion broke out on May 10, 1857. Now that surprised me because I had had an idea it was way back in the 17th century. I did not know that this terrible rebellion happened only about 80 years ago. The Ethiopian scrap so far is nothing compared with what happened in India. At the time of this rebellion India was governed by the East Indian company, who trained their own soldiers, and under a charter from the British government ran things just about as they pleased. The Sepoys had a first-class military training under English officers. They wore regular military uniforms. They had first-class cavalry and light and heavy artillery. At that time they were armed with new Minnie rifles. The cartridges used in these rifles had a lead bullet and the powder was held back of the bullet in a paper container. This container was dipper in melted lard which protected the powder. When the rifleman wished to fire, he bit off part of the paper of the cartridge exposing the powder, then he in-

serted this cartridge in the breech of the rifle. The powder was ignited by cap and hammer. Now it seems that the Sepoys had been discontented for a long time. They had a number of grievances already and then to cap the climax, although it was against their religious principles to touch anything that had to do with a hog, they were forced to bite the lard in firing these new rifles. So they mutinied. The story of the massacres and atrocities of these mutineers are worse than anything you could read that were done by the Indians in the early history of the United States. Men, women and children were massacred first at Cawnpore, then followed the defense of Lucknow and the siege of Delhi. The valor and sufferings of the British were beyond belief. They saw their wives and children cut to pieces before their eyes. The curious part of this mutiny is in the fact that many of the English army officers could not be made to believe that the Indians were rebelling until it was too late.

At Cawnpore the fort was defended for months. A large part of the garrison was killed. Understand the British officers and regular soldiers were now fighting against native Indians whom they themselves had trained in warfare and the use of rifles and artillery. These natives were well supplied with ammunition. There is a lesson in this story that might be well taken to heart today by white nations that are training and arming native troops. Just imagine the natives of Africa, for instance,

trained as these Sepoys were and then supplied with arms and ammunition.

After many weeks of fighting, the leader of the Sepoys offered peace and transportation to the British who were holding the fort at Cawnpore. They foolishly took the word of this chief and accepted. They were led into a ravine and to boats on the Ganges. Then at a prearranged signal, fire was opened on all of them and most were killed. A few got away in a boat, however, and floated down the river. They were fired on by natives from both sides of the river. Of the entire garrison of several hundred men and women only four men escaped to tell the story of the massacre of Cawnpore, and they escaped by swimming six miles down the river after their boat was destroyed on a sand bar.

It took the English over a year to crush the rebellion. But the English revenge was merciless. Many of the Indian leaders were executed by being tied to the muzzles of cannons and blown to pieces. The crushing of this rebellion put the fear of the English into the hearts of the Indian natives, and they have not recovered yet, although they are now again discontented and the scene is probably set for another rebellion when the right time arrives. The world never knows about these things until they happen. Probably one reason that England is willing to make Mussolini a present of a large part of Ethiopia is because of the fear that this affair in Africa may have repercussions in other parts of her empire. We have already read of some of the things that have been happening in Egypt.

\* \* \*

Certain well - expressed truths picked up here and there stick in our minds, and from time to time we compare these truths with life as we see it and we realize the value of thought. A young woman, for instance, who is about to be married happened to ask an older woman to tell her frankly just what she thought of her fiance. The older woman answered: "You are only thinking of your fiance. You think that he will have every-

thing to do with your future happiness. What you don't understand, my dear child, is that when people marry they do two things. One is that they arrange a very close association with an individual and the other is that they change their method of living. They are forced to live a new life, a different life, and sometimes I think *the kind of life* people are forced into living by marriage has more to do with their future happiness than the personal peculiarities of the bride and groom. In other words, when you are about to be married figure out the kind of life it will be necessary for you to live, your future associates and your environment. The bride and groom in themselves are not the whole story."

\* \* \*

Another thought I picked up the other day has been popping back into my mind. I believe it was Dr. Johnson who said that if the English nation decided and openly stated that they did not propose to be a Christian nation there would be a revolution. And then he added that if the English nation should pass laws compelling the citizens to live exactly according to Christian teachings, there would be another revolution.

\* \* \*

Here is another thought. If you wish to judge of the kind of thinking you are doing, just figure out after you have done some of this alleged thinking, whether your thinking consists only of criticising others, in expressing your disapproval of things that are being done, your discontent with your rulers, or whether it consists of practical ideas that would help conditions. If your thinking is simply the first kind, then it is destructive. But if it is of the second kind, it is constructive. Most of the country today is devoting the greater part of its time to critical and destructive thinking. What the country needs is leadership in practical and constructive thinking.

\* \* \*

These wandering thoughts are being dictated just before Christmas. I have already received some interesting Christmas cards.

One was drawn by the sender himself. It represented a chubby little cupid with wings, but instead of a bow and arrow he had in his arms a modern, up-to-date machine gun which he was aiming, and all around him on the ground were scattered the forms of men and women he had bumped off. There was nothing written on this card but "Merry Christmas." Now, when I think of all the murders, suicides and killings in general that are taking place because somebody thinks he or she is hopelessly in love, or because he is jealous, I can fully appreciate the sardonic humor of this machine gun Cupid Christmas greeting.

\* \* \*

The other day I stopped at a garage to load up with gasoline. Sure. There were two qualities. The lower quality was 17½c. a gallon, while the higher quality was 21½c. I also noticed that the taxes on gasoline were just 5 cents a gallon. Five cents is 25 per cent of 20 cents. Roughly speaking, therefore this gasoline tax is 25 per cent. What a tax! One of my friends driving with me thought it would be a good idea if all the taxpayers in the United States would send their last year's tax receipts as a Christmas greeting to the Administration. That certainly would be dramatic. But some people would be afraid to do this for fear that the comeback would be a studied examination of their last income tax report by an administration official.

Recently in a Government case I heard a man state that he was an expert. He was on the stand to give expert testimony. He said his time was worth \$50 a day. When the Government lawyer took this gentleman in hand for cross examination, he dwelt with a special emphasis on the evidence he had given in regard to his value as an expert, and the large fees he was worth. Then he inquired in a purring voice: "May I ask what income tax you paid last year?" The gentleman blushing admitted he had paid none whatever. Nor had he paid for the year before, or the year before that.

(Continued on page 78)



# Just Among Ourselves

By CHARLES J. HEALE

*Editor, Hardware Age*

## Fair Trade Laws—

State laws to permit legalized resale price maintenance, within a state's borders have been proposed, passed or killed in many states during the past year. This activity comes at an appropriate time, following the demonstrated hopelessness of any federal control through an NRA or equivalent Washington agency which could or would modify existing stringent regulations imposed by the Sherman and Clayton anti-trust legislation. In this issue is a review, in simple chart form, giving our readers a quick record of fair trade, sales tax and chain store legislation progress in all states. This compilation is worth study and should be retained by readers as a guide in their coming state convention activities which should and probably will consider the desirability of pursuing action on all three of these vital state legislative possibilities. To date the results from intra-state resale price maintenance laws are not entirely encouraging. It is yet too early to arrive at conclusive judgment of their potency. Such regulations hamper department and chain stores and take from them their previous advantage

over independent stores. In some states, so-called test cases now pending lack completely the elements of a proper test case.

## Test Case—

An outstanding example is the Macy vs. Doubleday, Doran suit (New York State) in which the latter firm of book publishers is suing Macy to uphold book prices. First round has gone to Macy and the feeling prevails that the suit may be friendly in its inception. If so, the whole purpose of the Feld-Crawford law (N. Y.'s fair trade law), will be defeated before it has a fair trial in practice. Macy's long established practice of selling below resale prices as announced by manufacturers is well-known. In the early NRA days, the formation of the basic retail code found this department store protesting "stop-loss" clause efforts claiming such clauses were directly aimed at Macy's—and they probably were. The hardware trade will find independent retail druggists ardently supporting such legislation and should cooperate with the drug trade in an effort to uphold available intra-state price control. It is particularly important to watch

test cases and to be sure that they are genuine test cases and not formalities primarily intended to break down fair trade laws. It is easily realized that "a friendly suit" with punches pulled or some equally effective form of indifference might bring adverse court decisions without a full and proper hearing.

## Christmas Present—

For more than a year E. R. Masback, president, Masback Hardware Co., Inc., New York City, has been writing his firm's many sources of supply a monthly letter. Usually these letters deal with the increasingly important problem of enabling the retail hardware trade to meet current competition. Frequently this wholesale executive's message is devoted to a discussion of manufacturers' selling policies. Mr. Masback's December message, appropriately has a Christmas flavor and asks for a "Christmas Present," the present to be in the form of a policy declaration in favor of the "manufacturer to wholesaler to retailer" method of distribution. From this letter we quote the following three paragraphs:

"It is rather odd for a buyer in these modern times to solicit a gift from the seller, but perhaps the Christmas present I seek will be worth your while.

"Will you send my firm a letter announcing that your sales policy henceforth will be the 'Manufacturer-Jobber to Retailer' method of distribution? Will you also embrace in that sales policy suggested resale prices on your product that will show not only our firm, but the jobbing trade as a whole, a fair margin of profit over and above our cost of doing business? Will you help us help you by a real 'get-together' spirit that will enable us to do a better distributing job for you in the future?

"Furthermore, will you help us to put the 'Independent Hardware Dealer' in a position to meet the competition of chain stores and mail

order houses? Our very existence depends on our ability to assist our dealers to stay in business. If you sell the mail order houses or chain stores at lower prices than you sell the jobber, you are hurting yourself."

### Policy Declaration—

In complete harmony with the thoughts expressed in Mr. Masback's letter, and by hundreds of others in the distributing branches of the trade on many occasions, William E. Cross, vice-president of Clemson Bros., Inc., Middletown, N. Y., has recently filed with every hardware wholesaler and dealer in the U. S. A. a sales policy declaration. Our readers will recall that this affidavit was the subject of this company's front cover advertising message in the December 19, 1935, issue. It sets forth specifically the distribution plan under which the company continues to sell hack-saw blades. This is the first, independent, formal declaration of this kind and has been given wide distribution in the hardware field. It is specific and leaves no loopholes. It is representative of the direct and formal kind of an answer to a many years' need as expressed by dealers and wholesalers the country over. The statement declares that only through the recognized wholesaler and independent dealer will the firm's goods be sold, and is sworn to by Mr. Cross and notarized. Publicly announced to the trade through the front cover advertisement and supplemented by individual mailed copies to all wholesale and retail distributors, this statement has been made available to all interested parties. Although not a participant in any organized or collective group interested in the filing of specific sales policy declarations, Clemson seeks the same objective and in publicizing this affidavit provides policy data of interest and importance to hardware distributors.

### Reduced RR Rates—

The Interstate Commerce Commission proposes reduced railroad fares and the elimination of the

Pullman surcharge. The new rates would be a flat two cents per mile for day coaches and a flat three cents per mile for Pullman rides. Western railroads have experimented with both these reduced rates and the elimination of the surcharge. It is now proposed that eastern roads follow suit. The Pennsylvania and New York Central lines are identified in opposition to these new rates as is the New Haven. These three are operating on a 3.6 cent rate. The Southern roads have had fares as low as 1½ cents per mile to attract holiday and special excursion traffic. Lower rates throughout the country should stimulate railroad traveling both for business and pleasure and place the rails

in better position to compete with air routes, bus lines and the growing practice of driving private cars even over great areas. Traveling costs are direct elements going into merchandise prices and so any reduction is of interest to the distributing factors of the hardware trade. Both wholesalers and manufacturers have also the direct lowered cost factor to interest them as they are both large users of the railroads for business traveling. The Pullman surcharge should have been eliminated years ago. Its continued levy has been an unwarranted hold-up and a serious cost factor for travelers. A decision on this rate question should come some time this month.

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## Indiana Association Not Affiliated With American Retail Federation

***Secretary Sheely advises that Indiana Retail Hardware Association is not a member of the Associated Retailers of Indiana and therefore not an indirect member of Federation. States membership in Associated Indiana group is an individual matter.***

The Indiana Retail Hardware Association is not a member of the Associated Retailers of Indiana although some individuals may be members of both groups, G. F. Sheely, managing-director of the Indiana Retail Hardware Association advises *Hardware Age*. Mr. Sheely's letter on this subject was prompted by an editorial note in the Dec. 19, 1935 issue (page 21) which stated that the American Retail Federation had indirectly acquired the Indiana hardware group through its supposed membership in the Indiana associated group, which had joined the Federation. This information was supplied by the Federation and used in good faith although it is apparent now that there was some misunderstanding as to the nature of the hardware memberships within the Indiana associated dealer organization. This error is regretted and to clarify the situation we quote from Mr. Sheely's letter as follows:

"My attention has been brought to your editorial in the Dec. 19th

issue of *Hardware Age* in which you make the statement that the Indiana Retail Hardware Association, through its membership in the Associated Retailers of Indiana, has become a member of the American Retail Federation.

"We are not affiliated with the American Retail Federation either directly or through the Associated Retailers of Indiana.

"My understanding is that the membership of the latter organization is made up of individual retailers and not through their respective retail trade associations. Many of our members are direct members of the Associated Retailers, but as an Association, we have never taken membership, and a great many of our members are not subscribers.

"We have worked and cooperated with the Associated Retailers of Indiana on legislative matters of mutual interest, but it is not true that we are members of either of the above-mentioned associations, and is indeed most misleading."

# Future of the Independent Merchant

(Continued from page 34)

unknown. Displays were casual. Advertising was dignified to the point of stiltedness.

The early chains set out to make their stores INTERESTING. Since they did little or no advertising, they made their windows shout their values to passersby. They taught the world that a plain price on each article is the best of all advertising. They introduced the modern idea of open displays, with everything in sight and as nearly everything within reach as may be.

They made their stores places in which it was a pleasure to shop, rather than one to which one went only when he wanted to buy some definite article.

With these great advantages over the average independent merchant, who continued to do business as his father did before him, it is easy to understand why chains and department stores should grow at the expense of the independent stores.

But after thirty years of this one-sided competition, the figures covering retail distribution for the year 1933 demonstrate the vitality of the independent merchant as the most important factor in distribution.

The following figures covering the year 1933 are taken from those published by the United States Department of Commerce. The aggregate retail volume in that year was a shade over 25 billion dollars. That aggregate was divided among the three types of stores substantially as follows:

	Number Stores	Volume	Per Cent to Total Volume
Chains .....	189,857	\$5,951,423,000	23.8
Department Stores ...	8,485	2,314,167,000	9.2
Independents	1,882,777	16,771,680,000	67.0
Total ..	1,526,119	25,087,225,000	100.0

In other words, after thirty years of fantastic growth of chain and department stores, the independent stores of America still do 67 per cent of the total retail volume—or more than twice that done by chains and department stores together.

It would appear that both

chains and department stores are nearing the point of diminishing returns.

A department store can be operated profitably only in a city of considerable size. Every available city today has one or more department stores. Their number is not growing. No department store can do more than a little business beyond its immediate trading area.

## Overhead

In the case of the chains, because of the complexities of the system, to operate even a small store requires a considerable amount of irreducible overhead expense. Therefore such stores cannot be operated profitably in towns below a certain size. Such towns are pretty well occupied now.

There appears to be spreading over the country an attitude of mind toward chain stores which may make the going for them less easy than it has been in the past.

The feeling is becoming general that when a town becomes over "chainized" something of value goes out of that town. It ceases to possess the well-balanced all-around down town trading center which is good for the health of any city.

The disposition of many states to lay taxes upon chain stores which will penalize them as compared with independent stores is significant of what is evidently a widespread feeling.

It would appear that the obstacles to unlimited growth which finally come to every institution created by men, are now in process of development in the chain store business.

Most of the nearly 1,500,000 of independent merchants in this country are "good citizens" in their respective communities. They support the schools and the churches. They pay a large proportion of the taxes.

Independent merchants furnish

the overwhelming number of tenants for store properties—or there are no tenants.

It is difficult for the average city dweller to realize that more than 51 per cent of the population of this country still lives either in towns or villages under 10,000 population, or out in the country where access to department stores is impossible and to chain stores difficult.

It is equally difficult for one who does not know conditions in smaller towns and villages to realize how essential the independent store is in the distribution of goods in this huge country of ours.

Comparison with the smaller and more thickly populated countries of Europe is completely misleading. There the consumer is only a short distance away from the factory where the goods are made.

Without independent stores, the machinery of distribution would stop. Hundreds of thousands of consumers would have no place to buy goods. Thousands of factories would close down because they would have no access to the consuming public.

To get an even chance at the business in any community, chain stores must always offer better values than independent stores. Given equally good values and equally as good a store, the independent merchant will get the preference.

One of the significant trends of the day is the fact that all over the country numerous independents are coming to do about as good a job of consumer preference merchandising and just as good a job of display and promotion as their chain competitors are doing.

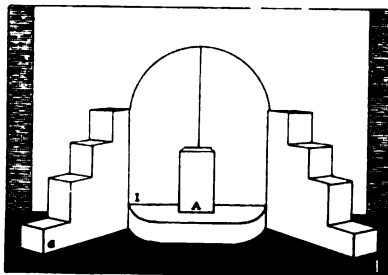
This tendency toward the modernization of the merchandising and operation of independent stores, is bound to continue. In proportion as it spreads will the independent store not merely hold the share of the business it now retains, but begin to recover some part of that heretofore lost.



# After Christmas What? Good Windows—of Course!

**R**EMEMBER the Christmas window trimming fever you had a few weeks back? There was no doubt in your mind at that time that window displays would lead customers up to your cash registers—and you were right. Window trims played a major part in the success of your Christmas merchandising season, but they are no part of a quitter. They will work for you after Christmas too, if you but give them the same

enthusiasm, care and attention that you did when the holiday season was in the offing.



Many Christmas gift recipients have money gifts that they will spend for useful gifts such as you carry in your stock, but they will have to have their imaginations stirred in order that you may serve them. Here is a window that carries a bit of the Christmas atmosphere and is sure to catch the eye. Cut a circular piece to represent a giant coin and have the sign writer give it the proper coloring and lettering to suggest

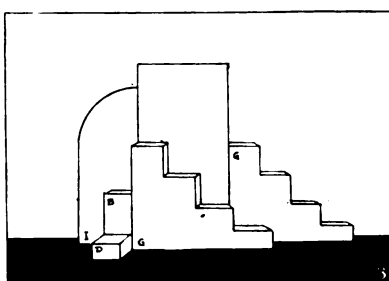




after-Christmas money. The holly and a red silk bow will do the rest. The price tickets can be a reflection of the same idea by making them round as suggested in the drawing. The arrangement of the **HARDWARE ACE** interchangeable display fixtures as illustrated in the small cut is used in this window, which incidentally is aimed at those who would purchase household items.

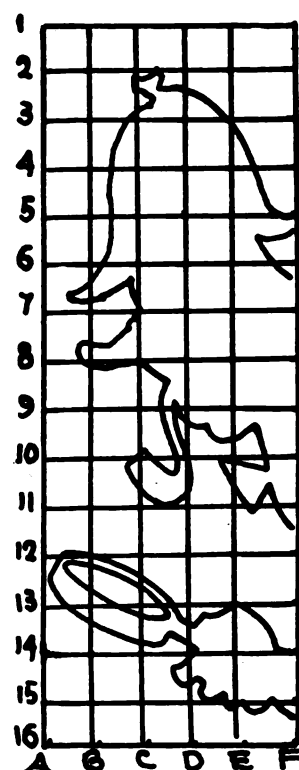
The man's window is also easily set up. The interchangeable fixtures go a long way toward the completion of the composition of the window and the merchandise required is not large. The poster will appeal the masculine sense of humor and is easily reproduced by the aid of the chart on this page.

These windows and adequate advertising and store displays will help materially to add "velvet" to the Christmas season's volume and profit.



If you have not sent in for your copy of the instruction sheet which tells how to build the **HARDWARE ACE** interchangeable display fixtures in your own workshop or have them built by a local carpenter, send now. The sheet gives full instructions and is free of any charge. Send today for yours. It will enable you to instal attractive windows with a minimum of effort.

**HARDWARE ACE** wishes its display men readers a Happy and Prosperous New Year—and will strive to assist by these displays in realizing it with them.



# New Year Resolutions in A. B. C.

**N**EW year resolutions will go a long way toward making the next twelve months a more profitable year for the hardware dealer who carries them out faithfully.

Why not set up a check-chart to guide you for the new year and then hew close to the line.

## I WILL

Check  
Here



— **A**DJUST my business to conditions as they are to-day, not as I hope they will be tomorrow;

— **B**E a better merchandiser and advertiser, let people know I am here and make them talk about me;

— **C**ALL for more rigid analysis of my business to see what improvements can be made in its appearance and service;

— **D**O a better job of applying more intelligence to the operation of my business;

— **E**AT into the problem of expense with care and caution, attacking costs so that every classification will share in the necessary reductions; eliminate costs due to duplication and inefficiencies;

— **F**OUND a business policy which is ever improving and advancing to meet changing conditions;

— **G**O over all so-called "service" features and convince myself that they really do serve the customer;

— **H**OLD and establish prices which will give me a reasonable profit on everything I sell, regardless of who-else cuts prices;

— **I**NBED faith in myself, in my business, and in my community.

— **J**UMP at new ideas, new methods, or new equipment with an open mind;

— **K**EEP my windows the talk of the town and make them do something more than merely bring light into the store;

— **L**EAP into every effort that will make my service to the public as COMPLETE as possible;

— **M**AKE every effort to keep my store inviting to the public, outside as well as inside;

— **N**UMBER every sales event carefully for the year and plan well in advance, so that these plans may be carried out faithfully;

— **O**UTLAW all thought of lower standards to meet lower prices because goodwill and prestige are attained at too great a price to be discarded lightly;

— **P**LAN to respect my business and make others respect it too;

— **R**ESOLVE to sell only quality hardware and other merchandise because the future of my business depends on it;

— **S**TRIVE to buy more accurately and to better advantage;

— **T**RAIN my salespeople to sell more intelligently;

— **U**TILIZE the telephone to the best advantage, cultivate a pleasing telephone voice, answer calls promptly and without undue delay;

— **V**AULT into suggestive selling, use more salesmanship than ever, explain things more, talk about them, bury impatience in a mask of courtesy;

— **W**ATCH my credit with those I buy from and with those who buy from me;

— **X**AMINE my costs more closely, effect economies, avoid undue extravagance, and still give good service;

— **Y**ODLE my customers more, flatter their tastes, approve their desires;

— **Z**ENITH is defined as the culminating point of greatness, so let me resolve to stick to these resolutions so something may come of them and I may attain success for 1936.



# The HARDWARE AGE PLATFORM

## **HARDWARE AGE Believes:—**

1—With proper cost control, distribution from manufacturer-to-wholesaler-to-retailer will continue the economical and practical method for merchandising most hardware lines.

2—Retailers should focus their effort and thinking more on selling than on buying, and should concentrate their buying in the fewest possible sources of supply. Sales opportunities should govern purchases.

3—The wholesaler function cannot be eliminated, though distribution costs could and should be reduced. Cooperative buying transfers but does not eliminate the jobbing function and its costs. In most cases, cooperative groups could work successfully with existing wholesaler machinery, if all factors observe rigidly the conditions required in a cooperative group. A compromise may be the further development of jobber owned retail stores or dealer owned jobbing plants.

4—Price competition will always be a vital factor in retailing, but permanent success demands a new appreciation of quality merchandise. Added costs that do not carry with them added value to the consumer should be eliminated. Manufacturers' suggested resale prices should provide adequate margins for both wholesaler and retailer, giving full consideration to required stock investment and to frequency of turnover. Manufacturers who aim to distribute mainly through hardware channels should avoid price discrimination in favor of chain store and mail order companies. If they furnish such outlets with competitive grade products at special prices they should offer their regular distributors the same goods on the same basis.

5—The basic problems of retail hardware dealers are: to get more people into their stores; to provide a store in which service, variety of goods and values encourage patronage; to facilitate second or extra sales by

grouping related merchandise together; to promote aggressively the sale of more higher price units to offset the narrow margins of many small sales which are inseparable from hardware retailing, and to develop outside selling.

6—Hardware dealers should promote the sale of all related specialties which have a profitable market, but not to the detriment of standard backbone lines such as tools, builders' hardware, housefurnishings, paints, etc. With proper balance of effort and thinking specialties should help sell staples and vice versa.

7—The hardware store should resume the mechanical services which formerly centered there: tinsmith and sheet metal shopwork, sharpening scissors, skates, lawn mowers and edge tools; making keys, fixing locks, putting in window glass, miscellaneous simple repairs, etc. Such services are profitable and attract customers.

8—A few strictly cash-and-carry retail hardware stores can succeed. For the majority of stores, a sane credit and instalment selling basis is desirable. American consumers expect such extra service plus deliveries, particularly when they buy higher value units.

9—Window and interior displays should include visible, value-creating price cards, and a higher standard of lighting. Window displays and interior lay-outs (particularly table displays) call for frequent change.

10—Hardware merchants should give more attention to selecting and training sales personnel. This means regular store meetings and constant use of helps offered by business papers, trade associations and traveling salesmen. Experienced employees should share authority and responsibility.

11—Merchants and employees should adapt all useful methods practised by chain stores, mail order houses and other competitors.

*With full confidence in the future of the hardware business, HARDWARE AGE dedicates its editorial efforts to the principles embodied in these eleven points.*

# The Industrialist and Politics

By S. WELLS UTLEY

**T**WENTY-FOUR hundred and eighteen years ago some human being, wandering over the rugged plains of Laurium, not far from Ancient Athens, held in his hand a piece of jagged rock. Who he was, whether a free-man or a slave, whether an explorer or a casual passer-by, the world will never know. No monument will ever be erected to his memory, and, yet, within his hand he held the key to life for generations yet unborn; because of him you and I may gather here today.

That piece of silver ore was the beginning of the mining industry of Ancient Greece. With the profits from that industry Athens built her navy, and with that navy she turned back the Persian hordes of Xerxes at the battle of Salamis. The fact that the outcome of this battle determined that the coming civilization of Western Europe, the civilization inherited by you and me, was to be an Occidental and not an Oriental civilization, has caused historians to call Salamis the *first decisive battle of the world*.

During the next eleven months the people of this country must engage in another battle, and it may well be that it will be the final one, decisive of the fate of our civilization. Strangely enough, the same question is again involved as was involved in that struggle almost 25 centuries ago—the question of whether future civilization is too Oriental or Occidental. True, we are not fighting Oriental ships and Asiatic men, but we are fighting Oriental systems of government, and Oriental philosophies of life, implanted

in the minds of well-meaning but deluded people, implanted in the minds of other people who would gladly wreck our structure for their own personal gain.

## Two Forms of Government

These are only two forms of government: "That whereunder people govern themselves, and that whereunder they do not; that whereunder the inalienable, God-given rights belong to the citizen, or that whereunder these rights belong to government, and the citizen possesses only such rights as that government chooses to delegate to him."

Under the former, a form of government which has been in existence less than 150 years, the common, every-day man, in this country has been secure; secure in his right, irrespective of class or birth, to develop his inherent ability to the highest possible point; secure in his right to speak his thoughts unmolested, to worship his God as he chooses, and to have a press which is free to criticize government and those who conduct it; secure in his right to choose a business and conduct it as his judgment dictates; secure in his right to freedom from tyrannical persecution, in his right to a trial by jury, to freedom from indictment except by a grand jury, and to the legal right to compel the testimony of witnesses; secure in his home by the provision that his property cannot be seized by government except through due process of law, cannot be entered and searched except upon order from the court, cannot be taken over by the government for the quartering of troops or other purposes without his consent; and,

finally, he is secure in his right, as the sovereign power in the State, peaceably to petition his government, or change that government and the people who constitute it.

In return for this security, for the freedom to manage his own affairs, so long as he obeys the law, the common man has of necessity assumed certain obligations and duties; the obligation to stand on his own feet, and to stand by the consequences of his own acts, whether they be successful or unsuccessful, to support himself and his family, to act as a law-abiding member of the State, and to support the government of that State.

No man can freely and impartially discharge his duties as a citizen so long as he is supported through the payroll of a political government, so long as his daily bread comes as a hand-out from that government, so long as the amount and character of the crop he plants, or the business he does, is subject to political control, so long as his operations are dependent on contracts financed by government money, so long as his sources of credit are controlled by political forces, so long as his home or his business is subject to mortgage held by government. There is infinitely more danger of human liberty being sold for glittering baubles than there is of its being lost through defeat in battle.

With the advent of the present Administration, led and manned almost entirely by men who have never produced a dollar's worth of real wealth in their lives, has come a definite declaration that the principles upon which the American nation has been built are a failure; that they must be cast out; and that for them must be sub-

Address of S. Wells Utley, president of the Detroit Steel Casting Co., before the Congress of American Industry in conjunction with the annual convention of the National Association of Manufacturers at the afternoon session, Thursday, Dec. 5.

stituted principles imported from abroad and alleged to be new, but as a matter of fact, as old as human history, in truth, the very principles from which our forefathers fled to this country. It has been repeatedly charged that the reason we have suffering and want is because we have produced too much wealth, and that the way to correct the situation is to destroy that wealth, so that we may all be poor together; it has been repeatedly charged that the business man, the leader in wealth creation, is responsible for the depression, and that the way to get out of it is to handicap in every way possible those who are responsible for producing the things we need; it has been repeatedly charged that the average man is no longer able to take care of himself, that he is no longer capable of planning and directing his own life, but that this must be done for him by government, through bureaus and commissions appointed by politicians.

### **The Increase in Federal Power**

Time doesn't permit our going into the details of all the laws which have been enacted during this period. Suffice it to say that notwithstanding all of their apparent inconsistencies, they have this in common, that they tremendously increase the power of the Federal Government, and specifically of the President, over the life and activities of the citizens; that they correspondingly curtail the right of the citizen to regulate his own life; that they materially and severely curtail and abridge those things which previously have been considered inalienable rights; and that, as a whole, they tend definitely to decrease the productivity of the country. Each and every one of them proceeds on the theory that it is a crime "to make two blades of grass grow where one grew before." Each and every one seeks to take away wealth from those who, through ability and industry, have acquired it, and give it to those who for some reason or other have been unable to produce as much as they have consumed. Each and every one, while prating of security, actually makes less secure the life and work of every

business man, farmer, clerk, and working man. They all proceed on the fundamental principle that government should have control of the details of the life of the people, rather than that citizens should have control of the power of government.

### **Government As the Supreme Arbiter**

There can be no argument as to what the present Administration is seeking to do. Its members have been perfectly frank as to



**S. WELLS UTLEY**

their intentions. In his message to Congress, Jan. 3, 1934, the President stated that America must have "a permanent readjustment of many of our ways of thinking, and, therefore, of many of our social and economic arrangements," after which, he goes on to speak of "the new economic order," and "the proletarian State." In his message a year later he said, "We have undertaken a new order of things; the outlines of the new economic order, rising from the disintegration of the old, are apparent," leaving the impression that he, like Mussolini, believes in the authoritarian State, a State in which "the Government is the sole and supreme arbiter of the needs of society."

Doctor Tugwell, still on the public payroll as a high official of the Agricultural Department, in his recent book says: "For many years the technical task of devising plans for regulating our complex economic interests was too difficult to attempt. But today we know that this is no longer true, for Russia

has shown that planning is practicable." From what are said to be official sources, which so far as I know have never been challenged, we find that up to 1926, as a part of that planning, the executioner disposed of 28 archbishops and bishops, 6765 priests, 6575 teachers, 8880 doctors, 54,850 officers, 260,000 soldiers, 150,000 police officers, 48,000 gendarmes, 355,250 intellectuals, 198,000 workers, 915,000 peasants, a total of slightly over two million souls. Other statements of conservative and creditable observers relative to famine conditions of the last four years lead to the inevitable conclusion that the political and economic system in Russia today has cost twice as many human lives as were sacrificed on both sides of the line in the 52 months of the World War. Does Doctor Tugwell mean to say that this is the way toward increased happiness for the American people, or is he too densely ignorant to know the practical results of the fine theories he expounds so glibly?

### **The Downhill Slide**

Nor do these conditions come through conscious effort. We are like a man who loses his footing on a mountainside; once started, natural forces carry him down without effort on his part; only by stopping himself, only by slowly and laboriously retracing his steps, can he escape inevitable doom. Cotton control leads to peanut control, peanut control leads to potato control, and finally to the control of all other products. Excessive taxation of income leads to confiscation of savings and capital, and after these are exhausted, to a levy on other things, until the State owns everything, including the lives of its subjects. When this condition arrives, the sole remaining question to be decided is whether the life of a particular individual is worth as much as the food he consumes, and in millions of cases the answer is in the negative. Communism may be a beautiful theory, but its inevitable result is misery, slavery, and death.

Those of us who still believe in the effectiveness of the fundament-

*(Continued on page 85)*



# NEWS OF

HARDWARE AGE FOR

## NEW I.C.C. TRUCKING RATES SHOW MINOR CHANGES SHOULD BECOME EFFECTIVE FEBRUARY 14, 1936

**Most hardware items take same rating base as before. New Classifications, taking into consideration four zone plans will be published in two books to handle both carload and l.c.l. shipments. Present mixed truckload provisions will continue.**

Unless extension of time is decided upon by the Interstate Commerce Commission, motor truck rates under the new Motor Vehicle act will go into effect Feb. 14. It is hoped by the trucking industry to have the rates printed and ready for filing with the commission by Jan. 15. Except for minor adjustments present ratings will be preserved, though truck rates will not go below fourth class in eastern and western territories. These two territories together with southern territory make up the geographical division of the country for rate making purposes. They are identical with the three great railroad divisions, official, southern and western classifications.

All hardware items "not otherwise indexed by name" (NOIBN) will carry the same ratings in all three territories as at present except where they are now different. An example of a variant in hardware item rates relates to so-called Rule 25, now in third class. It has been changed to third class in eastern and second class in southern and western territories.

Work of preparing the national motor freight classification has proven to be a huge task, but now is virtually completed. The work was delegated by the National Rates and Tariffs Committee of the American Trucking Associations, Inc., official tariff publishing agent, to a group of traffic men whose companies volunteered their services.

The classification will be published in two books. One classification will contain less-than-truckload (LTL) ratings, while the second will show ratings for volume shipments. Ratings for LTL traffic will provide four classes with an additional provision for the class previously called R-26 in eastern territory.

In southern territory there will be six classes and in western territory there will be four.

Volume ratings will list quantity weights to coincide with those generally used and will show the same ratings for the foregoing classes, with the following additions: In eastern territory, classes 5 and 6; in southern territory, class 7, and in western territory classes 4 and 5.

Ratings in the classification covering volume shipments "do not apply in states where provisions of law for load limit is less than the weight expressed in this classification as a basis for such volume ratings, and for such states the carrier shall show in rate tariffs any rules for volume ratings which it uses." This ruling has been made by the National Rates and Tariffs Committee. In such rates, shippers may be denied the advantage of the lower volume ratings, it has been pointed out, because of the weight limitation laws. Shippers thus affected, the ATA has announced, may be expected to join hands with the organized truckmen in campaigning for liberalization of "the drastic weight restrictions."

Classifications rates are being revised to conform to the needs and advantages of the industry and descriptions of commodity items are being simplified wherever possible.

The LTL classification is being set up under a one-column rating. Where commodities are rated differently in the three territories shown in the official classification, the LTL book will indicate as much by a combination of letters and numerals. Example: In the case of a rating third class in the east, third class in the south and fourth class in the west, the designation will be 334. In the case of a commodity rated R-26 in

the east, third in the south and fourth in the west, the designation will be F-34. Numerals and letters adopted indicate rates, as, for instance, N-4 TL means four times first class. The letter O means "subject to rates and regulations of individual carriers, and the letter P means "Not taken."

Pending further instructions, the committee is preserving in the volume rating book, the present mixed and truckload provisions which have been in use for many years.

Publication of the classifications in two books was decided upon after careful study made it clear that in certain areas the carriers would not want to distribute an LTL publication containing ratings and minimum weights that might be appropriate for other areas. It was agreed that arrangements should be made so the trucking industry need not adopt foreign issues or compile many separate publications.



HENRY J. MENGES

### MENGES RETIRES FROM WOODWELL COMPANY

Henry J. Menges has retired as general manager of the Jos. Woodwell Co., Wood St., Pittsburgh, it was recently announced. Although he has retired from active service he will continue to be associated with the firm in an advisory capacity and will receive a pension for his 60 years of invaluable service.

### MCLEOD CO. CELEBRATES 63 BIRTHDAY BY ADDING TO ITS LINES AND MOVING TO 4-STORY BUILDING

A. H. McLeod Co., Mobile, Ala., founded in 1872 as dealers in marine supplies, is celebrating its 63d anniversary by extending its services to hardware, home furnishings, paint, electrical goods and sporting goods, and moving into new and larger quarters.

The firm's new home, a four-story building at the corner of Dauphin and Water Sts., is spacious enough to permit not only the expansion of the company's range of marine supplies and its special canvas goods manufacturing loft but to allow ample room for the new lines. The first floor is devoted to retail supplies, hardware, household utilities, paint and sporting goods. A balcony overlooking the street floor is used for the office equipment and staff of the company.

The second floor contains the motor repair department and storage space. A rigging loft and storage space fill the third

floor. On the fourth floor canvas goods is made.

For the opening in its new home, McLeod Co. distributed souvenirs to the first 1,000 men and 1,000 women visitors. "True Value" week was inaugurated, featuring "True Value" hardware and household utilities, a brand sold exclusively by the firm and manufactured by Hibbard, Spencer, Bartlett & Co., Chicago, one of the oldest hardware concerns in America. Two editions of *The Mobile Times* carried double pages of advertisements, many of which contained messages of congratulation from nationally prominent manufacturers and wholesalers.

John I. Morrill is manager. He joined the firm in 1915 and four years later bought out the concern, operating it since. Sixteen persons are employed in its various departments, including experts in the manufacture of "Sea-Tested" canvas goods and tarpaulins, repairing motors.

# THE TRADE



JANURAY 2, 1936

## PA. RETAIL SEEDSMEN'S CONFERENCE JAN. 9-10

Retail distributors of farm and lawn seeds in Pennsylvania are invited to attend a conference at the Pennsylvania State College, State College, Pa., Jan. 9 and 10, 1936. The conference will take place in room 109, Agricultural Building.

For many years the Pennsylvania Experiment Station has been testing varieties of grain crops and strains of alfalfa and clover at State College and a series of tests of grasses adapted to fine turf and pasture have been under way. Numerous demonstrations have also been conducted in almost every county of the state under the supervision of the Agricultural Extension Service to determine the general adaptation of the best varieties of field crops, pasture and fine turf plants.

As a result of these tests a large amount of information regarding the adaptability of the various varieties and types of these crops to Pennsylvania conditions has been accumulated. The thought in mind is that this information is of great value to the retail distributors of field crop and grass seeds.

Discussions will be led by the men who have been directly responsible for conducting the tests and demonstrations. Ample time will be allowed for round table discussions and the answering of questions. The conference will also afford an opportunity for those interested in the seeds of vegetables and ornamentals to take up their problems with the specialists in these lines.

Thursday afternoon will be devoted to farm seeds and Friday morning to pasture and fine turf seed problems.

## GIBSON HELD PREVIEW MEETING IN NEW YORK

Executives of the Gibson Electric Refrigerator Corp., Greenville, Mich., who attended the preview meeting held at the Hotel Commodore, New York City, in December, report that this meeting was a success. Both from the standpoint of attendance and the advance orders, L. E. Taufenbach, sales manager, felt that the enthusiasm of distributors and dealers was high.

Many distributors from Denmark, Sweden, Finland, Argentina, Uruguay and Chile were present.

## AWARDS MADE AT PRATT & LAMBERT XMAS PARTY

Officials and employees of Pratt & Lambert, Inc., assembled Tuesday afternoon, Dec. 24, in the administration building at 73-97 Tonawanda St., Buffalo, N. Y., for a Christmas party during which awards were made for continuous service with the company.

Harold E. Webster, president, made the presentations following a brief address in which he touched upon the conditions of business generally, the company's progress and expressed the management's appreciation for the loyalty manifested.

Watches were awarded for 20 years' service while cuff links were awarded to the men and bar pins to the ladies for 10 years' service. After a lapse of four years, the company revived

a 30-year old custom, presenting a fine plump turkey to each employee at Buffalo, Fort Erie, New York and Chicago.

## AMERICAN STEEL & WIRE APPOINTS JORDAN

Harvey B. Jordan has been appointed Cleveland district manager of the American Steel & Wire Co., Chicago. He has been associated with the company in various capacities for 18 years. Mr. Jordan was first identified with the iron and steel industry as a chemist for the Aliquippa works of the Jones & Laughlin Steel Corp. and later at the Saxon furnaces of Joseph E. Thropp Co., Saxon, Pa. After graduating from Penn. State College in 1917 he joined the American Steel & Wire Co. and held various positions at its Central furnaces. From 1927 to 1933 he was superintendent of blast furnaces and docks and in 1934 became director of manufacturing practices and production

## PINCUS MADE ASST. MGR. STANLEY'S N. Y. OFFICE

Charles Pincus has been appointed assistant manager of the New York office, 100 Lafayette St., for The Stanley Works, New Britain, Conn. Mr. Pincus is a well known representative of the



CHARLES PINCUS

company in the New York Metropolitan district. He is a past Chief Booster of the New York Hardware Boosters.

R. S. Cornell, manager of the New York office, has been ill for a number of weeks. He, however, is showing much improvement but will not be able to return to work for some time, as a period of convalescence in the South is prescribed. During his absence, Mr. Pincus assumes all duties of manager.

## ALABAMA ASSN. TO CONVENE MAY 5-7

The Retail Hardware Association of Alabama, Inc., will hold its annual convention and exhibit at Battle House, Mobile, Ala., May 5, 6, and 7, 1936, it was announced by secretary J. H. Crowe.

## WISHES TO REPRESENT MFRS. IN BELGIUM

David Hartog, a sales agent operating on a commission basis at 12 Rue de la Fraternite, Brussels, Belgium, is interested in contacting manufacturers who desire representation in Belgium. He is particularly interested in a complete line of butchers' tools, saws, cleavers, knives, etc., and shoe repair tools.



Trucks and trailers are being used by some of the distributors for the home appliances of Fairbanks-Morse Home Appliances, Inc., Chicago, for taking their merchandise to dealers instead of getting the dealers to come to them. These trucks carry Fairbanks-Morse refrigerators, radios, washers and ironers to the dealer's front door.

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## PLANS COMPLETED FOR INT. HOUSEWARES SHOW

In as much as there will be a great many new products exhibited in the First International Housewares Show, Merchandise Mart, Chicago, Jan. 6-8, 1936, the Hall of Science will be devoted largely to merchandising and educational displays rather than to simple exhibits of merchandise, according to J. P. Corley, manager of the show. Consequently many products will be shown only incidentally in the Hall of Science and will be dependent on other displays in the show itself for the presentation of new lines.

Kenneth Collins, executive vice-president of Gimbel Bros., and four housewares merchandisers will participate in a round table housewares clinic. Those who will participate in the clinic are: E. W. Shaw, May Co., Cleveland; C. W. Amos, housewares manager of Scruggs-Vandervoort-Barney, St. Louis; R. W. Fogel, Crowley-Milner Co., Detroit, president of the Detroit Housewares Club; and George Brown, general housewares manager for Marshall Field & Co., Chicago.

Mr. Fogel will be accompanied on his trip from Detroit by a large number of representatives of hardware stores in the Detroit area, for whom a special room has been set aside in the Mart to serve as buying headquarters during the show period.

## SIGNAL ELECTRIC NAMES N. Y. REPRESENTATIVE

Signal Electric Mfg. Co., Menominee, Mich., has appointed Walter J. Goggin, 376 W. Water St., Syracuse, N. Y., as its New York State representative. Mr. Goggin is well acquainted with the wholesale trade and has had many years' experience as a manufacturer's agent. He will cover all of New York State, with the exception of New York City, for Signal products.

## G-E SUPPLY MAKES EXECUTIVE CHANGES

Gerard Swope has resigned as chairman of the board of directors of the General Electric Supply Corp. and J. L. Buchanan, formerly president, has been elected chairman of the board in his stead. J. L. Busey, formerly manager of sales of the appliance sales division of the Merchandise Department of the General Electric Co., Bridgeport, Conn., has been elected president of the General Electric Supply Corp.

Mr. Busey became associated with the electrical industry in 1909 as a salesman for Capital Electric in Salt Lake City. He spent the next ten years in both

the retail and wholesale fields. In 1919, he joined Butte Electric Supply and in 1925 became associated with Pacific States Electric as assistant to the president in charge of sales. In 1929, he went to Boston as New England district manager of the G-E Supply Corp., becoming successively appliance sales manager and general sales manager of the supply corporation in 1932. That same year he was appointed manager of appliance sales of General Electric's Merchandise Department, continuing in that position until his recent election to the presidency of the G-E Supply Corp.

## ALLEN LOCATES IN CHICAGO AS MFRS. REP.

George A. Allen has opened office as manufacturers' representative in Chicago at 320 Madison Terminal Bldg., 9 S. Clinton St. He covers the states of Illinois,



GEORGE A. ALLEN

Michigan, Ohio, Indiana, Wisconsin, Minnesota, Iowa and Missouri, and calls on hardware, mill supply and electrical wholesalers, in which fields he is well known.

Mr. Allen, for over 15 years, was Western representative for the Charles Parker Co., Meriden, Conn. He left that company in January, 1933, and started a manufacturers' agency at which he has been successful.

## REPUBLIC APPOINTS SALES METALLURGIST

T. T. Johnson has been appointed sales metallurgist for Republic Steel Corp., Youngstown, Ohio, Pig Iron Division. He will be attached to the Birmingham, Ala., district.

Mr. Johnson, after completing a specialized education in industrial chemistry, became associated with the U. S. Pipe & Foundry Co., as chemist at the Bessemer, Ala., works. From 1909 to 1920 he was chief chemist and had active charge of

cupolas and melting. From 1920 to 1921 he was assistant general superintendent and then was made general superintendent in 1921 in which capacity he continued until his recent appointment by Republic. During 1913 he was transferred to the Chattanooga, Tenn., and Burlington, N. J., works of the U. S. Pipe & Foundry Co., doing experimental work in the manufacture of cast iron shells for the U. S. Government.

## ST. LOUIS SALES MGRS. HONOR RICHARDSON

A. E. Richardson, sales manager of the Simmons Hardware Co., St. Louis, Mo., has been elected vice-president of the Sales Managers' Bureau of the St. Louis Chamber of Commerce for the coming year.

## SMALL BUILDINGS MAKE BIG BUSINESS, MEYER TELLS BUILDING CONGRESS AT MEETING

Eugene Meyer, publisher of the *Washington Post* addressed 600 people attending the New York Building Congress Recovery Luncheon meeting in the Grand Ballroom, Hotel Commodore, Dec. 18, 1935. His subject, "Small Buildings Make Big Business," was broadcast over WEA and NBC red network from 1:30 to 2:00 p. m. Rolland J. Hamilton, president of the American Radiator Co., introduced Mr. Meyer. Thomas S. Holden, vice-president, F. W. Dodge Corp., and president of the New York Building Congress, 101 Park Ave., New York City, presided at the meeting.

Mr. Meyer pointed out that housing is the one major industry in which so far we have failed to suit every income level and that 30 per cent of our population, according to the 1930 census, could only afford a rental of approximately \$14 per month. He expressed the opinion that the Federal Government had not been very successful in its attempts to wrestle with the problem of slum clearance; that the high costs of these experiments have called attention to the weak spots in the building industry, and also, perhaps, to the weak spots in the government administration. He felt that some of the reasons for the lack of cheap housing facilities were: antiquated methods of financing; high interest rates; overspeculation; and a lack of close coordination in the building trades that would not be tolerated in any other industry.

In comparing low-cost housing projects in England with those in America, Mr. Meyer called

## MAHONING GROUP ELECTS OFFICERS FOR 1936

At the Dec. 19 meeting of the Mahoning Valley Hardware Group (Ohio) the following officers for 1936 were elected: Donald Evans, president, Donald Evans Hardware; C. F. Masu, vice-president, Masu & Perkins Co.; Sol Boych, treasurer, Gardner & Boych Co., 1700 Wilson Ave., Youngstown, Ohio; Ben Zurbrick, secretary, Geo. Worthington Co., Cleveland, Ohio.

Judge C. M. Woodside addressed the meeting on the necessity of hardware dealers keeping their business and financial affairs in order. Results of one year of the sales tax in Ohio and its reenactment were discussed. President Paul Gleckler presided.

attention to the fact that Great Britain, in proportion to population, has accomplished nearly twice as much within one year in the way of modernization of housing facilities as we did in our peak year of construction in 1925. He said, "On the basis of supply and demand as they existed in 1929, the country is about six years behind on its residential building program."

He went on to say that "we need small-building construction far in excess of anything witnessed in the past, and that in this field lies the greatest opportunity for the building industry. Nor is the development of this field dependent upon increasing population, for there are several other important factors constantly at work—obsolescence, fire losses, advancement to a better standard of living, and redistribution of population."

"There is no doubt in my mind that the time for revival of small home construction is at hand. It is already in evidence in many different sections of the country. We need only to remember that building contracts for residential construction, according to F. W. Dodge Corp. figures, jumped from a little less than \$202,000,000 in 1933 to \$394,000,000 thus far in this year.

"The business of small-building construction may need assistance in many forms—clarification and simplification of financing, so that money can be available on easier terms; improved methods of construction and better annual distribution of building activities, so that labor may be more easily employed."

## BOULWARE, VICE-PRES. OF THE CARRIER CORP.

L. R. Boulware has been appointed vice-president and general manager, effective Jan. 1, of The Carrier Corp., Newark, N. J., prominent in the manufacture and installation of air-conditioning equipment.



L. R. BOULWARE

Mr. Boulware for the past 11 years has been general sales manager of the Easy Washing Machine Corp., Syracuse, N. Y. Prior to that, he was for five years engaged in manufacturing in Michigan, holding the positions of purchasing agent and factory manager. Previously he was associated with a heavy machinery manufacturer where he had charge of the general accounting, cost accounting, credits, collections and internal administrative work.

Mr. Boulware has been prominently identified with activities in the electrical industry as a whole and with outside marketing and management of study groups, such as the American Management Assn., the Marketing Executives' Society, the Sales Executives' Club of New York, the American Marketing Assn., the Advertising Club of New York and the Sales Managers' Club of New York. He has been a speaker at numerous conventions.

## HANDLE FIRM OBSERVES EIGHTIETH ANNIVERSARY

Turner, Day & Woolworth Handle Co., Louisville, Ky., has been engaged in the manufacture of handles for 80 years. The company was formed in 1855 by Norman Day and Sidney Turner in Norwich, Conn., and by successive stages of enterprise, development and progress, has reached a prominent place in its field.

To mark its anniversary, the firm has recently published an

interesting and attractive booklet entitled "Handling the World Since 1855."

Many of those connected with the company as it is today have been in its service for a long period of years. The present officers are: chairman of the board, Charles D. Gates; president, H. Lee Bassett; vice-president and treasurer, W. R. Creal; vice-president, Robert H. Gates; and secretary, L. L. Anderson.

Charles D. Gates has served the firm since 1877, holding every office except that of treasurer. He was president and general manager for 20 years. Mr. Creal has been with the company 30 years. Robert H. Gates also has a 30-year record, 13 of which were as vice-president and general manager. In connection with his present office, he has charge of sales and production.

## REPUBLIC MOVES CLEVELAND OFFICE

Effective Dec. 30, the Cleveland, Ohio, District Sales Office of Republic Steel Corp., Youngstown, Ohio, was removed from the Union Trust Building to 920 Republic Building. Telephone number of the new office is Prospect 1400. W. E. Collier continues in charge of the office as district sales manager.

## \$100,000 FIRE SWEEPS STRONG HARDWARE CO.

A \$100,000 fire swept through the Strong Hardware Co., 335 George St., New Brunswick, N. J., Dec. 16. The blaze, which started in the cellar and is believed due to a defective furnace, threatened to destroy the frame structure.

For more than three hours every available piece of fire apparatus poured water into the building. Within an hour after the fire broke out, the floor of the store collapsed and thousands of dollars worth of merchandise, including Christmas goods, plunged to the cellar. Wall cases and shelves also toppled and added to the debris.

Alvin A. Hastings, president of the Strong Hardware Co., said at his home, 120 South First Ave., Highland Park, that he was not yet ready to announce rebuilding plans. Stock was valued at \$85,000 by Mr. Hastings. It was estimated that damage to the building would be at least \$15,000. Mr. Hastings said he did not believe the insurance would provide full coverage for damage to the stock.

## MARSHALL FIELD REPLACES WHOLESALE DEPT. WITH A MANUFACTURING DIVISION

Marshall Field & Co., Chicago, Ill., has announced that the division of the company formerly known as the Wholesale Department will be known henceforth as the Manufacturing Division. This unit will concentrate on goods manufactured or imported by the company. The firm will cease to operate as a jobber of goods manufactured by others.

This program doesn't affect the operation of Field's retail stores, which have operated independently of the Wholesale Department for many years. The decision to adopt this policy came after several months' intensive research and study. The management feels that, because of improved conditions, this is the logical time to launch this new program.

Mr. McKinsey, chairman of the firm, stated that the policy was adopted because of the rapidly increasing demand for the firm's manufactured products, and because of the increas-

ing difficulty of operating both as a manufacturer and a jobber.

The sales and merchandising activities of the Manufacturing Division will be divided into five major groups, which will include the following: silk, wool, rayon and cotton dress goods; blankets, sheets, bedspreads, towels and linens; hosiery and underwear; handkerchiefs, lingerie, gloves, cotton dresses; floor coverings, curtains and draperies.

A separate sales organization will be organized for each group and these will be coordinated under the supervision of Grant S. Mears, general sales manager. The organization structure of the new division will be simplified as much as possible. Its general management will be in the hands of Hughston M. McBain, general manager, J. P. Margeson, assistant and general manager and merchandise manager, and Grant S. Mears, sales manager.

## E. C. ATKINS ISSUES MERCHANDISING BOOKLET

A new 63-page booklet entitled "Smoother Sale-ing" has been published by E. C. Atkins & Co. It is attractively illustrated and arranged to open upwards as a pad, and is available gratis on request to the company at 410 South Illinois Street, Indianapolis, Ind. The booklet is designed as a merchandising service for the hardware dealer, and provides a month-by-month "memory stimulator," as well as many suggestions for increasing hardware sales.

Contained therein are pages suggesting Atkins tool stocks for hardware stores having an annual sales volume in tools of \$5,000, \$2,500 and \$1,000. These lists suggest a method for keeping a well-balanced stock of high-grade and medium-priced Atkins Saws and other tools based on the volume of annual tool sales. Additional features of the booklet are: a list suggesting twin sales; ideas for window displays; twelve photographs of

dressed windows, one for each month of the year, together with a convenient monthly calendar suggesting weekly specials for Atkins and other products; and a special tabulation sheet for recording store advertising expenditures.

Atkins' services described in the booklet are: window display material; envelope enclosures that are furnished, imprinted, to Atkins dealers; ready-made newspaper ads available in mat or electrotape form; and sales booklets comprising an Atkins library of suggestions for everyone who owns or uses tools.

Coincident with the publication of this book, the firm's personal letter service to dealer's prospects has been reinstated. This service, which consists of a series of three letters mailed to the dealer's prospect list, is available to any Atkins dealer who guarantees that he has at least \$25.00 invested in Atkins goods, and provides an inventory of same.

## STREINE TOOL TO ERECT NEW BUILDING

The Streine Tool and Mfg. Co., New Bremen, Ohio, has recently broken ground for the construction of a two and one-half story building that will be used for storing patterns. The building is to be 40 feet wide and 70 feet long and it will stand immediately south of the main factory building.

## IDAHO ASSN. TO MEET JAN. 23 AND 24

The Idaho Retail Hardware and Implement Association will hold its annual convention at Pocatello, Idaho, Jan. 23 and 24, 1936, it was announced by E. Bell, Box 1254, Boise, Idaho, acting secretary-treasurer. The association has not definitely decided upon the convention headquarters.



## ASSOCIATED DEALERS WILL MEET AT DULUTH, JAN. 27TH TO 30TH

D. R. Mackenroth, general manager of the Marshall Wells Co., Duluth, Minn., has announced the dates of the ninth annual Associated Hardware Stores' and Salesmen's Convention for Jan. 27, 28, 29 and 30.

Four hundred or more hardware merchants and salesmen from the states of Montana, North Dakota, South Dakota, Minnesota, Wisconsin and upper Michigan are expected to attend. Advance reservations indicate the largest attendance on record.

In addition to the speakers on the staff of the Marshall Wells Co., several nationally known authorities in the hardware field will address the group.

A large portion of the time will be used to study more progressive and modern merchandising methods, including better salesmanship, improved displays, modern store arrangement, better stock control, and more successful retail management.

On the following Monday, Tuesday and Wednesday, Feb. 3, 4 and 5, a clerks' school will



D. R. MACKENROTH

be held for the first time. The purpose of this school will be to educate retail salesmen to a higher standard of general merchandising ability.

### HOWARD CRABB RESIGNS FROM BURHANS & BLACK

Howard Crabb, who for the past few years has been retail manager and later sales manager for Burhans & Black, Inc., Syracuse, N. Y., has resigned. His resignation took effect Jan. 1. He at that time became associated with the Bettendorf Lumber & Supply Co., Bettendorf, Iowa, as manager of its retail department.

### INGRAHAM, SALES MANAGER FOR LOGAN

Lee H. Ingraham has joined the Logan Gear Co. and Bingham Stamping & Tool Co., Toledo, Ohio, as sales manager. The latter company has recently brought out a complete line of passenger car jacks, including a newly patented bumper-type "Quick-Lift." Mr. Ingraham was formerly sales manager for The Standard Vacuum Cleaner Mfg. Co., Cleveland.

### WISCONSIN IMPLEMENT DEALERS ADOPT CODE

The Wisconsin Implement Dealers' Association at its annual convention, Dec. 11 and 12, in the Milwaukee Auditorium adopted a code of fair trade practices to be put in effect among its more than 500 firms. The following were elected officers of the association: L. P. Rosenheimer, Kewaskum; Harwood

Page, Prairie du Sac, vice-president; and Paul F. Scharine and M. R. Williams, Delavan, treasurer and secretary. Directors elected were Herman Eberhard, Newton; Austin Schroeder, Markesan; and Theodore Watermolen, Ripon.

### H. C. ATKINS HONORED WITH BIRTHDAY PARTY

Henry C. Atkins, president and general manager of E. C. Atkins and Co., Indianapolis, Ind., was recently given a surprise party honoring his 67th birthday anniversary. Office and factory employees congregated at a previously appointed place in the Atkins factory where Mr. Atkins was directed by a ruse.



A fitted traveling case and a combination desk lamp and clock, gifts of the employees,

were presented by Fred C. Gardner, secretary-treasurer. Mr. Gardner in turn was presented with a junior floor lamp in appreciation of his 54 years of service.

A basket of yellow chrysanthemums and other fall flowers was given to Mrs. Atkins. At the same time a similar basket was presented to Mrs. Gardner, whose illness prevented her attendance. William Weaver, representing the Atkins Pioneer Service Club, acted as chairman. Other speakers were W. A. Atkins and Charles Bronson.

Shown in the picture are E. C. Atkins and Mr. Gardner.

### OXFORD TOOL CO. BUYS NEW FACTORY

Oxford Tool Co., 180 West Oxford Street, Philadelphia, manufacturer of edge tools has purchased a new factory at 1633 N. Second Street. It will give the company double its present capacity due to greater floor area and manufacturing will all be on one floor. The firm will move during January.

### ANDERSON BUYS WAGNER BRANCH IN CHICAGO

Ted Anderson purchased title of Wagner Bros. branch retail store at 1444 E. 55th St., Chicago, Dec. 23. For many years Mr. Anderson has been manager of the store, one of two operated by Wagner Bros. in Chicago. The store will be known hereafter as Ted's Hardware.

### CUTLER-HAMMER NAMES TWO VICE-PRESIDENTS

Cutler-Hammer, Inc., Milwaukee, Wis., manufacturers of electrical control apparatus, has announced the advancement of G. S. Crane, sales manager and W. C. Stevens, chief engineer, to vice-presidencies in charge of sales and engineering, respectively.



W. C. STEVENS

Mr. Crane, a graduate of the University of Michigan, began his service in the company's engineering department more than 25 years ago. He was later transferred to the sales department, serving for a time as manager of the company's Cleveland office, and for the past 12 years acting as sales manager with headquarters in Milwaukee.

### FALL CAMPAIGN OF THE ELECTRICAL ASSN. OF PHILA. RESULTS IN 1,410,848 LAMP SALES

The Fall Lamp campaign sponsored by the Electrical Association of Philadelphia, Architect Bldg., 17th and Sansom Sts., resulted in net sales of 1,410,848 lamps with a retail value of \$210,000 during the 31 days of activity recently concluded. Co-operating with the association were the three manufacturer members, General Electric Co., Hygrade-Sylvania and Westinghouse Lamp Co., and the distributor members selling these lamps through retail agents throughout Bucks, Chester, Delaware, Montgomery and Philadelphia counties.

Total sales received show an increase of approximately 16 per cent over the totals received from a similar activity conducted during October, 1934. The retail value of the lamps sold was slightly less than the retail value of the lamps sold in the two preceding campaigns. This is due to a 20 per cent price re-

duction on list prices

It is estimated that approximately 23 per cent, or 324,495 lamps, of the total sales were made by dealers to industrial and commercial establishments and the remaining 77 per cent, of 1,086,353 lamps, were sold to domestic customers.

A total of 1,457 retail agents located in the Philadelphia metropolitan territory registered as actively participating in the campaign. This group returned 373 report forms on which the activities of the dealers were outlined for consideration of the judges in the dealer prize contest. Fifty-two prize winners were selected and honorable mention was given to ten others. For each dealer who received a prize, the jobber salesman who called on the dealer received a prize equal to one-half of the amount of money awarded to the dealer.

# BRIEF ITEMS OF INTEREST TO THE HARDWARE TRADE

## ALABAMA

The Carrollton Hardware and Furniture Co., Carrollton, Ala., has been purchased by the Housel Brothers, of Gordo, Ala.

## CALIFORNIA

Ernest E. Flinn and Ray Bell have opened a hardware store and electrical shop in Costa Mesa, Cal.

The Arlington Hardware Co. has moved from 136 North First St. to larger quarters at 1117 Van Ness Ave., Fresno, Cal. The new store carries hardware, paints, roofing, housewares and sporting goods.

The Schluckebier Hardware Co., Petaluma, Cal., has opened a household department. The larger appliances such as ranges, heaters, washing machines, and refrigerators will be carried, as well as smaller household equipment, including glass and dinnerware.

The J. C. Bacon Hardware Co. is now located at 841 South Spring St., Los Angeles, Cal. Mr. Bacon formerly had a hardware store at Eagle Rock, Cal.

Leo F. Schrupf has purchased the Howard Buttress Bldg., San Gabriel, Cal., in which he has operated the Schrupf Hardware store for eight years.

## COLORADO

The Fields Hardware Co., Olathe, Col., a subsidiary of the Lathrop Hardware of Montrose, has closed its doors. The store at Montrose will expand.

## FLORIDA

The Fisher Hardware Co. has begun work on its new brick building for its new store at Panama City, Fla. The business there will be conducted along the same line as the firm's store at DeFuniak Springs, Fla., and will be known as the Fisher-Stinson Hardware Co.

The Smith Hardware Co., Avon Park, Fla., has completed a 20x40 foot warehouse, which will house the firm's new line of builders' supplies.

Bernar Wooten and Homer Faircloth have opened a store in Madison, Fla., under the name of The New Hardware and Furniture Co., with a line of hardware, housefurnishings, farm implements, etc.

## GEORGIA

J. E. Almand has opened a hardware store on Commerce St., Conyers, Ga., with a complete line of hardware, housewares and farm operating equipment.

M. P. Holbrook has purchased the hardware business formerly operated by R. P. Crawford at Cumming, Ga., and, following remodeling, will continue the business in the same location.

The Douglas Hardware Co. is the name of the firm that succeeds the Hammond Hardware Co. The new store is being operated in the same location as the former company in Griffin, Ga.

H. A. Davis has opened a hardware store on Main St., Warrenton, Ga.

Howell Johnson has opened a hardware store at Gibson, Ga., under the name of Johnson & Bros. He will be assisted by his brother.

## ILLINOIS

The Tri City Hardware Co., LaSalle, Ill., is expanding its business by adding a store building adjoining its present quarters on the West.

Charles F. Kriegshauser has opened a hardware store in the Plattner Bldg., Pittsfield, Ill. The business will be known as the Pittsfield Hardware Co.

H. C. Shoemaker, implement dealer of Wyoming, Ill., has purchased the complete stock and good will of Miller's Hardware, there, and will in the future carry a complete line of hardware, stoves and allied lines in addition to implements in his store on East Williams St.

## INDIANA

The newly remodeled West Side Hardware Co. store has recently been opened at 2233 W. Franklin St., Evansville, Ind., with new lines such as electrical supplies, cutlery, glassware, ovenware, chinaware, cleaning and household needs, aluminum ware, enamel ware and sporting goods. The store is owned and operated by Mrs. Peter J. Lintzenich.

## IOWA

William Cloos has purchased the interest of his partner, Frank Simmons, in the Cloos & Simmons Hardware and Furniture Store, Elockton, Iowa, and is now sole owner.

J. Fred Dirks of Akron, Iowa, and his brother, Walter Dirks, of Brunsville, are preparing to open a hardware store in Akron. Fred Dirks will continue his mop manufacturing business in connection with the store. He formerly operated a hardware store in Hawarden.

## KENTUCKY

Cayce-Yost Co. has moved into its newly remodeled building at 912 South Main St., Hopkinsville, Ky.

Monroe Hardware Co. is the firm succeeding to Williams and Harlin in Tompkinsville, Ky.

## MAINE

The Woodfords Hardware and Paint Co. has opened a third store at 554 Deering Ave., Woodfords, Me. Other store locations are at 695 Forest Ave. and 131 Woodford St.

The Eastern Hardware Co., Lowell, Mass., has acquired a store at 71 Lisbon St., Lewiston, Me.

## MISSOURI

W. R. Finley Hardware Co. has leased the storeroom at 5937 Easton Ave., St. Louis, Mo.

Charles Block has rented a store at 720 Locust St., St. Louis, Mo., in which he will open a hardware, toy and novelty shop.

## NEW MEXICO

The H. H. Stevenson hardware store, Alamogordo, N. M., is enlarging its floor space 25x100 feet.

## NEW YORK

The Lynbrook Hardware Corp., Lynbrook, N. Y., has opened for business in a former bank building at the southwest corner of Merrick road and Broadway. It is a hardware and housefurnishings firm and the principal owners are Abraham Friedel and Arthur Wollin.

## OHIO

The Rowe Hardware store has been opened at 515 Oak St., Toledo, Ohio.

## NORTH CAROLINA

The Yonts-Loflin Hardware Co. has been opened in Thomasville, N. C., by Dewey H. Loflin and Lloyd Yonts, both of whom have been connected with the Crutchfield Hardware Co., there, for the past twelve years.

The Bray-Hodgin Hardware Co. has been opened for business in Liberty, N. C.

W. C. Burgin has opened a hardware store at Marion, N. C., in the Kirby block on West Court St.

Sol H. Edwards has sold the Brown-Edwards Hardware Co., North Main St., Tarboro, N. C., to J. Sidney Brown, G. C. Blow and Perry Pitt. The firm will be operated as the Brown-Pitt Hardware Co.

## OHIO

Evan T. Reese has opened a general hardware store at 2413 Cleveland Ave., Columbus, Ohio. The business will be operated under the name of the Tim Reese Hardware Store.

## SOUTH CAROLINA

The Oconee Hardware Co. has moved to the Bell Bldg., Walhalla, S. C.

## TENNESSEE

J. O. Armstein and Al Goldstein have opened a general hardware and housefurnishing store on West Franklin St., Shelbyville, Tenn.

Harris Pritchett has purchased the Brasfield Hardware Co., Dresden, Tenn., and will continue the business under the same name.

## WASHINGTON

T. R. Harris has purchased the Wallingford Hardware Co., 1916 N. 45 St., Seattle, Wash., from S. C. Raynor.

## WISCONSIN

The Hammond Implement Co., Shawano, Wis., is erecting a new display room for hardware and agricultural implements.

## HORATIO S. EARLE PASSES AWAY AT 80 WAS BUSINESS AND CIVIC LEADER

*Built first cement road and was Michigan's first Highway Commissioner. Was head of North Wayne Tool Co. and well known throughout hardware industry*

The passing of Horatio Swayer Earle on Dec. 25, 1935, brings to a close the career of a most unusual and interesting business man and civic leader. Mr. Earle was 80 years old and the president and sales manager of the North Wayne Tool Co., Detroit, Mich., in which city his death occurred from a heart attack while showing a Christmas gift to members of his family.

Although he started his hardware business career in the production end of a New England factory, his native selling ability soon placed him at the head of his firm's selling staff. From that time on his rise was rapid and his own organization, of which he was the active head at the time of his death, grew to be a well-known manufacturer of grass hooks, scythes, etc., for the hardware trade. For many years Mr. Earle was a familiar and active figure at major conventions of both manufacturers and distributors and was universally known and respected throughout the industry.

Mr. Earle had a deep civic pride and interest and was always a willing leader in programs designed to improve living conditions in his city or state. "Good roads" were his particular hobby and brought him the affectionate nickname of "Good Roads Earle." He was Michigan's first highway commissioner, in which capacity he built the first cement road. Since that time three "good roads" monuments have been erected and dedicated to Mr. Earle in Michigan, which also has a high-



H. S. EARLE

speed highway known as the "Earle Memorial Super Highway."

For 34 years Mr. Earle has been a member of the Detroit Newsboys' Association, 31 years of which he was a director and twice its president. He was a member of the American Hardware Manufacturers' Association, Detroit Exchange Club, Uptown Detroit Exchange Club and the National Exchange Club. He is a past president and founder of the American Road Builders' Association, past president of the League of American Wheelmen, state senator from 1901 to 1902, and chairman of the Michigan Highway Commission. He was recently elected a member of the HARDWARE AGE Fifty Year Club.

Mr. Earle is survived by a son, George, associated with him in the North Wayne Tool Co., and a sister.

### FRANK J. ROBISON

Frank J. Robison, 56, salesman for the Yale & Towne Mfg. Co., Stamford, Conn., died Dec. 3 at his country home in Hubertus, Wis. He was an outstanding lock and hardware salesman.

Mr. Robison first became associated with hardware in the retail store of E. E. Emrick, Dayton, Ohio. He served in the Spanish American War. After the war he went to work for the T. B. Rayl Co., Detroit, where he spent several years in the builders' hardware department. Later he became manager of the builders' hardware department for Ware Bros. Hardware Co., Spokane, Wash. He next returned

to Detroit and secured a position as traveling representative of Sager Lock Co., traveling throughout the middle East. He came to Yale & Towne as a salesman in July, 1918, traveling in part of Illinois, Wisconsin, Minnesota, North and South Dakota and Iowa.

Mr. Robison leaves his widow, two sons and one daughter.

### OLAF HANSON

Olaf Hanson, 73, proprietor of the Hanson Hardware Co., Sioux Falls, S. D., died at his home there recently, following a short illness. Mr. Hanson first settled at Mt. Horeb, Wis., where he engaged in the hardware and grain business. In 1908 he came

to Sioux Falls where he purchased the retail hardware store from Larson Hardware Co., Eighth and Main Streets. This became the Hanson Hardware Co. in which he was associated with his two sons, Clarence and Oscar, and a son-in-law, George Decker. Others surviving are his widow and two daughters.

### CHARLES H. WORDELL

Charles H. Wordell, 67, connected with the hardware and mill supply business in Fall River, Mass., for more than 50 years, died Dec. 18 in a hospital in that city. He had been manager of the Wordell Mill Supply Co. there for the past 25 years. His widow and two sons survive.

### GEORGE KNAPP

George Knapp, 88, former director general of the National Enameling & Stamping Co., Milwaukee, Wis., and an inventor of repute, died recently at his estate on the outskirts of Baltimore, Md.

When several of the largest metal-working concerns in the United States organized the National Enameling & Stamping Co. in 1899, Mr. Knapp became its director general. He brought from Europe the first electric spot welding machine used in this country. He invented many processes of manufacturing articles from copper, steel, tin and other metals. Mr. Knapp retired about 10 years ago, but was a director of the above firm at the time of his death.

### WM. MacGREGOR DIED DECEMBER 18TH

**WAS GENERAL SALES MGR. CARBORUNDUM CO.**

William MacGregor, general sales manager of the Carborundum Co., Niagara Falls, N. Y., died on Dec. 18 after a prolonged illness, at the Polyclinic Hospital, New York City. Mr. MacGregor was born in Scotland Oct. 5, 1888. After his schooling at Aberdeen he joined the organization of his uncle, William MacGregor, in the manufacturing and manufacturing agency business at Airdrie. In 1912 he came to the United States to join the sales staff of the Carborundum Co. In the year 1918 he became a general sales representative of the abrasive paper and cloth department of the Carborundum Company, and in 1918 was appointed as sales manager of the stone and marble, and the paper and cloth departments with headquarters at Niagara Falls. In August, 1926, following the death of William W. Sanderson, he was appointed general sales manager of his company.

Mr. MacGregor had a great host of friends throughout the country, including the officials and representatives of hundreds of the nation's greatest industries. He had the happy faculty of bringing an engaging personality and a congeniality into business, and was regarded as being one of the most progressive and popular of the younger sales executives of the country. His quaint sense of humor and bit of a Scotch "burr," which he never seemed to quite lose, endeared him to all of his friends and acquaintances.

Mr. MacGregor was a member of the Masonic fraternity, and a member of the Shrine Club of Niagara Falls, the Niagara Club, the Niagara Falls Country Club, and the Chamber of Commerce. Surviving Mr. MacGregor are his widow, a son and two daughters.

### MIKE T. BAKER

Mike T. Baker, 76, president of the McGee-Ross Hardware Co., died recently at his home in Carroll, Tenn., following an illness of typhoid fever. Mr. Baker was also president of the West Tennessee District Fair and the Madison Co-operative Co. He was a director of the Madison County Farm Bureau and prominently identified with other interests. He leaves his widow, four sons and a daughter.

### T. F. STRATTON

Thomas F. Stratton, 68, died Dec. 4 at the home of his brother, Leslie M. Stratton, president of Stratton-Warren Hardware Co., Memphis, Tenn., and also of the National Wholesale Hardware Association.

### CHARLES H. HOWARD

Charles H. Howard, 79, died recently of a heart attack. Mr. Howard was a member of the hardware firm of Hodgson, Howard and Marks, from which he retired several years ago. He leaves his widow, two daughters and two sons.

### MRS. KATHARINE TROUTMAN

Mrs. Katharine Troutman, 78, mother of William George Steltz, president of the Supplee-Biddle Hardware Co., Philadelphia, passed away suddenly on Dec. 15, 1935.

# CONVENTION CALENDAR

California Retail Hardware Association Annual Convention and Exhibition, Santa Cruz, Cal., Feb. 3 to 5 inclusive, 1936. Headquarters, sessions, and exhibit: Casa del Rey Hotel. LeRoy Smith, manager, 417 Market St., San Francisco, Cal.

Southern California Retail Hardware Association Annual Convention and Exhibition, Los Angeles, Cal., Feb. 11 to 13 inclusive, 1936. Headquarters, sessions and exhibit: Ambassador Hotel. J. V. Guilfoyle, managing director, 1122 Pacific National Bldg., Los Angeles, Cal.

Idaho Retail Hardware and Implement Dealers Association Annual Convention, Pocatello, Idaho, Jan. 23 and 24, 1936. Tentative headquarters: Bannock Hotel. E. Bell, acting secretary, Box 1254, Boise, Idaho.

Illinois Retail Hardware Association 39th Annual Convention and Exhibit, Peoria, Ill., Feb. 4 to 6 inclusive, 1936. Exhibit: State Armory. Headquarters: Pere Marquette Hotel. C. G. Gilbert, secretary, 1155 Merchandise Mart, Chicago, Ill.

Indiana Retail Hardware Association Annual Convention and Exposition, Indianapolis, Ind., Jan. 28 to 31, inclusive, 1936. Sessions and Exposition; Murat Temple. Headquarters: Lincoln Hotel. G. F. Sheely, managing director, 130 E. Washington Bldg., Indianapolis.

Iowa Retail Hardware Association 38th Annual Convention and Exhibition, Des Moines, Iowa, Feb. 11 to 14 inclusive, 1936. Headquarters and business sessions: Hotel Savery. Exhibit: Coliseum. Philip R. Jacobson, secretary, Mason City, Iowa.

Kentucky Hardware and Implement Association Annual Convention and Exhibition, Louisville, Ky., Jan. 21 to 23 inclusive, 1936. Headquarters, business session and exhibit: Seelbach Hotel. J. M. Stone, Room 9, Seelbach Hotel, Louisville.

Michigan Retail Hardware Association Annual Convention and Exhibition, Detroit, Mich., Feb. 11 to 15 inclusive, 1936. Headquarters: Statler Hotel. Business sessions and exhibit: Masonic Temple. Harold W. Bervig, secretary, 1112 Olds Tower Bldg., Lansing, Mich.

Minnesota Retail Hardware As-

sociation 40th Annual Convention and Exhibition, Minneapolis, Minn., Jan. 21 to 24, inclusive, 1936. Sessions and exhibit: Municipal Auditorium. C. J. Christopher, manager-treasurer, Nicollet and 24th Sts., Minneapolis, Minn.

Missouri Retail Hardware Association 38th Annual Convention and Exhibition, St. Louis, Mo., Feb. 18 to 20 inclusive, 1936. Headquarters, exhibition, and sessions, New Jefferson Hotel. F. X. Becherer, secretary, 2861 Gravois Ave., St. Louis.

Montana Implement and Hardware Association Annual Convention, Butte, Mont., Feb. 13 to 15 inclusive, 1936. Headquarters and sessions: Finlan Hotel. R. M. O'Hearn, secretary, Bozeman, Mont.

Mountain States Hardware and Implement Association 34th Annual Convention, Denver, Colo., Jan. 20 to 22 inclusive, 1936. Headquarters and sessions: Cosmopolitan Hotel. John T. Bartlett, secretary, 2005 Mapleton Ave., Boulder, Colo.

National House Furnishing Exhibit, 9th Annual, Chicago, Jan. 5 to 11 inclusive, 1936. Headquarters and exhibition: Stevens Hotel. Under auspices of National House Furnishing Manufacturers Assn., Inc., 228 N. La Salle St., Chicago, Ill.

Nebraska Retail Hardware Association 35th Annual Convention. Lincoln, Neb., Feb. 4 to 6 inclusive, 1936. Headquarters and sessions: Cornhusker Hotel. George H. Dietz, secretary, 414 Little Bldg., Lincoln.

New York State Retail Hardware Association 34th Annual Convention and Exposition. Headquarters and business sessions at Hotel Syracuse, and Exposition at State Armory, Syracuse, N. Y., Feb. 11 to 14 inclusive, 1936. John B. Foley, secretary, 510 Hills Bldg., Syracuse, N. Y.

North Coast Hardware and Implement Association Annual Convention, Seattle, Wash., Jan. 31 and Feb. 1, 1936. Headquarters and sessions: Olympic Hotel. Ray Cavanaugh, secretary, 1148 Pacific Ave., Tacoma, Wash.

North Dakota Retail Hardware Association Annual Convention and Exhibit, War Memorial Bldg., Devils Lake, N. D., Feb. 4 to 6 in-

clusive, 1936. Louise J. Thompson, secretary, 21 Clifford Bldg., Grand Forks, N. D.

Oklahoma Hardware and Implement Association 33rd Annual Convention and Exhibition, Oklahoma City, Okla., Jan. 28 to 30 inclusive, 1936. Sessions and exhibit: Masonic Temple. Chas. F. Nelson, secretary, 301 Key Bldg., Oklahoma City, Okla.

Pacific Northwest Hardware & Implement Association Annual Convention, Spokane, Wash., Jan. 28 and 29, 1936. Headquarters and sessions: Davenport Hotel. Lee F. Olney, secretary, S. 121 Madison St., Spokane, Wash.

Panhandle Hardware and Implement Association Annual Convention, Amarillo, Tex., Feb. 3 to 5 inclusive, 1936. C. L. Thompson, secretary, Canyon, Tex.

South Dakota Retail Hardware Association 31st Annual Convention and Exhibition, Sioux Falls, S. D., Jan. 28 to 30 inclusive, 1936. Sessions and exhibition: Coliseum. C. J. Christopher, manager-treasurer, Nicollet and 24th Sts., Minneapolis.

Texas Hardware and Implement Association 38th Annual Convention, Hotel Adolphus, Dallas, Tex., Jan. 21 to 23 inclusive, 1936. Dan Scoates, secretary, College Station, Tex.

Western Retail Implement and Hardware Association 47th Annual Convention and Exhibition, Kansas City, Mo., Jan. 14 to 16 inclusive, 1936. Sessions: Ararat Temple. Hardware-Farm Equipment Exhibition: New Municipal Auditorium. Geo. L. Goldman, director of exhibits. Herbert J. Hodge, secretary, Abilene, Kan.

West Virginia Hardware Association Annual Convention, Greenbrier Hotel, White Sulphur Springs, W. Va., Jan. 20 and 21, 1936. H. B. Clower, secretary, Oak Hill, W. Va.

Wisconsin Retail Hardware Association 40th Annual Convention and Exhibition, Milwaukee, Wis., Feb. 4 to 7 inclusive, 1936. Business sessions and exhibit: Milwaukee Auditorium. George W. Kornely, exhibit manager, 3374 N. Green Bay Ave., Milwaukee, Wis. H. A. Lewis, executive secretary, Stevens Point, Wis.





# HOW'S the

January 2nd, 1936

## ADVANCES BECOMING EFFECTIVE

Bolts & Nuts                      Manila & Sisal Rope  
Stoves                              Bernard & Lodi Pliers  
Dry Batteries                      Linseed Oil  
Hard Fiber Twines              Carloads of Fencing  
600 lb. Competitive Platform Scales

## DECLINES BECOMING EFFECTIVE

LCL Shipments of Nails and Wire  
Denatured Alcohol

## ADVANCES BEING ANTICIPATED

Mechanics' & Hand Tools      Truck Casters  
Strap & T Hinges, Etc.          Leather Goods  
Paint Brushes, Etc.

*On wire products* (nails, wire, etc.) there has been a significant price change, issued December 17 by the American Steel & Wire Company and others. Replacing the complicated schedules put out in August, the practice of selling nails, and the allied lines of barbed and smooth fence wire, fencing, and bale ties, on the basis of varying quantity prices, is discontinued. In general, quotations to retail carload buyers are unchanged, but on fencing, carload prices have been marked up \$3 per ton. Small-lot prices on nails and wire are now 20 cents per 100 pounds above carloads, instead of 30 cents as before, so that LCL prices for the small buyers have declined. Bale ties and woven wire fencing in LCL amounts are now sold at \$5 per ton above carloads. A moderate differential for jobbers, withdrawn experimentally in August, has now been restored.

\* \* \*

*Detailing the leading items* involved in the above changes, the following are the new LCL base prices to dealers, f.o.b. Pittsburgh or Cleveland:

Wire nails—\$2.60 per keg.  
Polished fence staples—\$3.30 per keg.  
Galvanized fence staples—\$3.55 per keg.  
Annealed fence wire—\$2.65 per 100 lb.  
Galvanized fence wire—\$3 per 100 lb.  
American Glidden barbed cattle wire—\$2.39 per 80 rod spool.  
American Glidden barbed hog wire—\$2.55 per 80 rod spool.  
Lyman four point barbed cattle wire—\$2.55 per 80 rod spool.  
Lyman four point barbed hog wire—\$2.75 per 80 rod spool.

Single loop bale ties—\$58 per ton.  
Field and poultry fencings—\$66 per ton.  
Lawn fencing and flower border—\$105 per ton.

On the basis of these prices, mills are accepting contracts and specifications for shipment at any time prior to March 31, 1936, but are not guaranteeing prices against advance in the meantime, unless protected by order or contract. Spring dating terms, and prepayment discounts are offered on fencing, posts, and gates, but do not apply to nails and other non-seasonable products.

\* \* \*

*Lamson & Sessions Company*, on December 14, put out a general advance on bolts and nuts, which has now been generally followed by other makers—to be in full effect with the start of this year. Jobbers' prices to the average retail trade will probably rise to approximately 60 per cent, on carriage and machine bolts.

\* \* \*

*William Schollhorn Company*, makers of Bernard and Lodi pliers and punches, advanced their prices about 10 per cent, effective January 1. The discount to the trade on this line will hereafter be 33 1/3 per cent instead of 40 per cent as formerly. Sentiment is growing for other advances, among makers of mechanics' and hand tools, the demand for all of which has increased notably. Manufacturers do not see any probability of their costs being reduced; in fact, consider them bound to in-

crease on account of the additional taxes which will be effective in 1936. Production problems are increasing with all manufacturers, not the least of which is the difficulty in obtaining additional skilled workmen.

\* \* \*

*Manufacturers of strap and T hinges*, butts, etc., withdrew old prices on December 15, and have since been working on new price lists. These are expected to show an average advance of 5 to 7 1/2 per cent—with list prices and discounts all different from former schedules.

\* \* \*

*An important manufacturer* of truck casters has notified his jobbers that specifications at old prices could not be accepted after December 31, intimating that a considerable advance would then go into effect. There has been no definite announcement, at this writing.

\* \* \*

*Another change* dating from January 1, is a mark-up of about 5 per cent on competitive quality 600-lb. platform scales, due, it is said, to increased costs of material and labor.

\* \* \*

*Manila and sisal rope prices*, on both No. 1 and No. 2 grades of each, were advanced one cent per pound on January 1, under the new price schedules of leading manufacturers as announced for the first quarter of the year. Prices on the specialty manila rope items, such as yacht rope, etc., remain unchanged.

\* \* \*

*An advance on batteries* by the National Carbon Company went into effect December 16, with an increase ranging from 10 to 15 per cent on dry cells and radio A, B and C batteries. There were no changes at that time on Hotshot and flashlight batteries, or on flashlight cases.

# HARDWARE Business?

*Makers of electrical friction tape* have marked up their prices about 12½ per cent, as of January 1.

\* \* \*

*Prices on stoves* have advanced 5 to 15 per cent, to cover the considerable increases in labor and material costs since former prices were adopted.

\* \* \*

*Hard fiber twines* were further advanced on December 20, another one cent per pound, adding to the recent upward march of quotations on these materials, which started during the summer. Items involved are hay and hide rope, also lath yarn, of both standard qualities, and in all weights or plies.

\* \* \*

*The 1935 shooting season* was considerably curtailed, due to the new thirty-day legislation, to reductions in the number of birds permitted for each day's shooting, and to the smaller total possession limit at one time. Many states handled the thirty days of legal shooting by establishing fifteen week-ends of two days each, which gave all sportsmen opportunity to be on the ground during the heaviest flights. Skeet shooting as a sport has made great gains during 1935. Skeet, requiring different guns than trap shooting, has added to the sales and profits of retailers who have watched and catered to this growth. The introduction of low-priced telescopic rifle sights brought, during the past year, a great demand for these sights and for rifles fitted with them. Manufacturers were in many cases unable to keep up with this volume of new business.

\* \* \*

*Prices on leather products* continue steady and quite high under the influence of the government curtailment program on hides and meat animals. This influence is widely felt throughout hardware stocks, because of the important volume of such goods as harness and saddlery,

leather sporting goods, leather-faced gloves, etc.

\* \* \*

*1935 Showed a marked increase* in sales of paints, varnishes, brushes and all painters' supplies. A great many painters went back to work, both on public and private projects. In countless instances, property which had been neglected, perforce, for several years, has at last been repaired and repainted. The great paint industry feels that only a start on this job was made in the old year and that 1936 must certainly see increased activity. Prices on paint lines are strong. Linseed oil advanced 4½ cents per gallon on December 13. Quotations on brushes are trending upward, due to the increasing cost of bristles.

\* \* \*

*Interest in china and glassware*, in the hardware stores, has been very noticeable during the recent holiday season, and for most of last year. In almost every case where well-chosen stocks have been tried out, success in volume and in profit has resulted. Some hardware jobbers have stimulated interest among their customers in dinnerware and glassware, by preparing and putting out well-balanced assortments to sell at popular prices. Re-fills, too, are made available in moderate doses and at small cost.

\* \* \*

*Sales of denatured alcohol* were slow, this winter, in getting under way, due to the late advent of cold weather. The volume has been better through December, and stocks are no longer causing anxiety. There has been a late reduction of five cents per gallon—or about 10 per cent—on 188-proof alcohol, due in part, no doubt, to the disappointing sales volume of the current season.

\* \* \*

*The year-end* in hardware has been a period of pleasing contrast with even the favorable records set at the end of 1934. The general affairs of the American people had

then started to look up—now the upswing of betterment seems so much more securely established that repetition of this fact is becoming monotonous. Business is accepting more matter-of-factly a widespread improvement which a year ago seemed doubtful as to its extent or duration. Better times have now held for so many months—have been so emphasized since the shackles of NRA were removed—that optimism has again become our national habit. The hardware stores—all stores—appealing to the holiday spirit—have been really busy. Some merchants have had to call in extra help. Many of them have surprised themselves by running short of toys or skates, sleds or bicycles, electrical appliances, glassware or kitchen furnishings. There will be carry-overs, of course, where early estimates had been too "rosy," but all reports indicate more shortages than surplus. January clearance sales should therefore involve smaller showings, though returning better profits, than for any recent year.

\* \* \*

*The firming tendency of prices* is increasingly notable as the New Year opens. The serious demoralization in a few important lines remains as the exception to the general trend. A scramble for early orders by leading jobbers is more often the cause of these price-wars, than any weakening of the manufacturers' markets. Manufacturers have ample reason to support their markets in that most of them are busy. They are no longer willing to sacrifice their own profits, or to see their distributors dissipate theirs.

\* \* \*

*The 1935 net sales of hardware wholesalers proper*, as estimated from Federal Reserve reports for the first ten months of the year, and as shown by the chart on page 31, will reflect an increase of approximately 10 per cent. This will bring the probable net sales total to about 450 millions of dollars,

which can be compared with a low of 330 millions in 1933, and with a high of 725 millions in 1929. In contrast with the approximate 10 per cent increase in sales, the increase in stocks only averaged about 1.5 per cent. The smaller increase in stocks is explained, however, by the fact that they were expanded to near adequate levels in 1934. The 1935 sales gains, by Federal Reserve districts, given in the respective order of the improvement experienced in each district are: Chicago; San Francisco; Minneapolis; Philadelphia; St. Louis; Richmond; Dallas; Cleveland; Atlanta; New York, and Kansas City.

\* \* \*

*Business done under the Modernization Credit Plan and the Single Mortgage System of the Federal Housing Administration in the week ended December 14, showed a gain over the previous week's totals, despite the fact that seasonal declines are usually experienced at this time. Modernization loans numbering 23,945 and totaling \$7,846,947 were insured during the week by banks and other financial institutions which hold a contract for insurance with the Federal Housing Administration. This brings the grand total of the loans to 665,972 amounting to \$240,658,581. Mortgages selected for appraisal during the week numbered 1622 and amounted to \$6,583,932. A total of 63,581 have been selected for appraisal since the inception of the program, amounting to \$245,564,154. Fifteen low-cost housing projects have been accepted for insurance in the amount of \$27,030,234.*

\* \* \*

*A new sales record for incandescent lamps, both large and miniature, was established in 1935 according to a review of the electrical industry prepared by John Liston of the General Electric Co. A preliminary estimate of the number sold indicates a total of 707,000,000, an increase of more than 11 per cent over the 1929 total of 634,233,000, the previous high total. The 1935 total includes 410,000,000 large and 297,000,000 miniature lamps.*

\* \* \*

*With the automobile industry currently operating on nearly a 400,000 unit a month basis—the highest rate of operations for this time of the year in its history, the outlook for 1936 is considered very bright. An analysis of the outlook for the industry, as published in the December issue of the *Automobile**

*Trade Journal*, says in part: "It is necessary to go back to the middle twenties to find a business picture which looks as attractive and sound as at the present." Due to the accelerated operations of motor car companies, Detroit's present welfare load is lower than at any time within the past five years. There are 18,886 families on relief, half of whom are listed as having "unemployable" members, as against around 60,000 families a year ago. In Flint, Mich., a General Motors city, Christmas buying reflected an increase of 66.5 per cent over the holiday season of 1934, and the number of families on relief has declined 71.7 per cent. Compared with December, 1934, the gains last month were: Building permits, 142 per cent; bank debits, 78 per cent; bank clearings, 88 per cent; street car passengers, 53 per cent, and car loadings, 174 per cent.

\* \* \*

*The extent of the recovery in the building industry in 1935 can be measured by the width of the spread registered in the value of permits issued over 1934 figures. During each of the first eleven months of 1935, building permit values were larger than for the comparative period of the year preceding. In spite of the seasonal recession in November, permits issued at the 215 cities regularly reporting to Dun & Bradstreet, Inc., were valued at \$56,308,900, the highest November since 1931. This total was 105.1 per cent more than the largest monthly total of the year.*

\* \* \*

*With unit sales of household washers during the first ten months of the year running 13 per cent ahead of the corresponding period of 1934 and establishing a new production record, 1935 has marked a long forward step in the growth of the washing machine industry. Prospects are considered excellent for a further broadening of the demand during 1936.*

\* \* \*

*In steel output, slackening due to the approach of the Christmas holidays, brought a reduction of 5.1 points last week, to 49.5 per cent of capacity, as estimated by the American Iron and Steel Institute. One month ago the rate was 55.4 per cent of capacity and one year ago the rate was 35.2 per cent. Steel production is at a very well sustained year-end rate, due to requirements from manufacturers of automobiles, tractors, farm implements, household equipment and containers, as well as railroad and structural work.*

*Shipments of ice refrigerators (non-electrical), in the four months ended November 30, were 26.6 per cent ahead of 1934, despite the great gains in electrical refrigeration. Production has been stepped up 25 per cent and inventories have been increased 23.6 per cent. Unfilled orders at the end of November, nevertheless, were 25 per cent larger than a year ago. Shipments of ice refrigerators in the fiscal year ended July 30, 1935, had totaled 348,459 units, as against 276,159 units in the preceding fiscal year and 243,363 two years ago, manifestly not the record of a "dying" industry.*

\* \* \*

*Railroad freight traffic in the December 14 week held at a five-year peak for that period, topping 1931 for the third consecutive time. Shipments throughout the United States totaled 615,237 cars. While this was a seasonal drop of 21,896 cars below the previous week, the total was still 35,035 above a year ago, 55,818 more than in 1933, 94,021 over 1932 and 1703 ahead of 1931. If this five-year traffic record holds, December railway income should prove the largest for that month since 1929. It is possible that the November net of earnings may even have passed the 1930 mark to establish a six-year high. Early reports from some roads show operating profits more than double a year ago.*

\* \* \*

*November factory employment and payrolls made the best showing of any November since 1929, according to the Secretary of Labor. Total employment and payrolls in combined manufacturing and non-manufacturing industries showed net declines for the month, but the decrease was the smallest for any similar period since November, 1929, and much below the usual seasonal decline. Factory employment dropped in November one-half of 1 per cent and payrolls declined seven-tenths of 1 per cent.*

\* \* \*

*Fur farming was lately reported to have grown to a \$50,000,000 industry in this country during the depression. A biological survey report to Secretary Wallace said that fox farmers alone marketed 170,000 pelts in 1934-1935, with a total value of approximately \$7,000,000. It further comments that "no branch of animal production has developed more rapidly during the depression or resulted in greater profits than silver fox farming. This at a time when some farm commodities scarcely had a market."*

# What's New

for Retail  
Hardware Stores

New and Improved Merchandise—  
Display Helps—Sales Literature—  
Window Trims—New Packages  
—New Colors—New Deals—  
Catalogs . . . . .

## Adjustable Spring Sash Balance

It is stated that this Adjustable Sash Balance represents a radical and important improvement in spring sash balances. Adjustments for maximum and minimum carrying capacities can be made after the balances have been installed in the window. The only tool



required for making the adjustment is an ordinary, small or medium sized screw driver. A turn to the right of the adjusting screw will strengthen the spring and a turn to the left will weaken it. Pullman Mfg. Corp., 45 Ford St., Rochester, N. Y.

## Blair E Z Sidewalk Plow

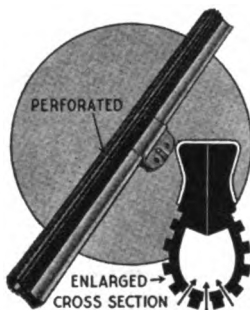
This plow instead of lifting the snow brushes it lightly aside. Bending is unnecessary because of its long handle. It operates on wheels and clears a path two feet wide. Wheels are of a special



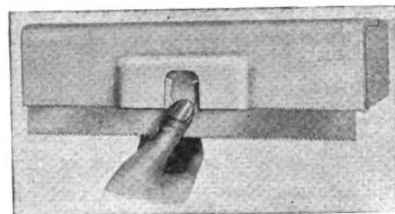
type to furnish good traction under all conditions. Strong lawn mower type handle is rigidly affixed to specially designed curved steel blade set at the most efficient angle for best results. In order to widen the path, plow should first be pushed down the middle of the walk and then a slice taken off each side. Blair Mfg. Co., Springfield, Mass.

## Rex-Hide Balloon Wiper Blade

This Balloon Wiper Blade for windshields is of soft, carbon-base rubber, with a hollow perforated tube running its length. Ten flexible wiping ribs are said to create alternate areas of pressure and suction with the stroke, drawing water in the hollow tube



through the perforations. According to the manufacturer, the self-cleaning operation prevents the same water from being smeared back and forth across the windshield and with its balloon construction the blade will work effectively even on a warped glass. For extreme ice and snow, an ordinary pipe cleaner can be dipped in glycerine, then bent at one end and hung inside the hollow tube of the Rex-Hide blade. It is stated that this will maintain a glycerine film on the windshield for several hours, remove sleet and prevent ice from forming on the glass. All metal parts of the wiper are of stainless steel. Rex-Hide, Inc., East Brady, Pa.



## "Kwik-Grip" Waxed Paper Dispenser

The "Kwik-Grip" household waxed paper dispenser offered by the Badger Paper Mills, Inc., Peshtigo, Wis., is sanitary and unique in design. According to the manufacturer, the fingers never touch the tearing edge; the paper is gripped through the opening and as it is pulled out, the "latches" close automatically so there is a straight tearing edge for the paper. One inch or ten feet of paper may be torn off. "Kwik-Grip" will, it is stated, accommodate a standard roll of waxed paper 40 to 125 feet in length. It is 2 1/4 in. x 2 3/4 in. x 12 1/2 in. long inside. Standard colors are ivory and apple green. A special introductory retail selling price of 39c has been made by the company for one roll of any of its five brands of waxed paper and the dispenser. Waxed paper known as "Kwik-Grip" in rolls from 50 to 125 feet in length is also supplied by the company.

## "Sales Manual For Porcelain Enamel"

This brochure of the Educational Bureau, Porcelain Enamel Institute, 612 North Michigan Ave., Chicago, Ill., contains interesting and usable information and tells in non-technical language the origin, nature, application and advantages of porcelain enamel. It tells the romantic and historic beginning of porcelain enameling and how an ancient art became a modern industry. It guides sales people into a new concept of how porcelain enamel may be used as a selling feature on a variety of products. Contained in the booklet are also a variety of uses for porcelain enamel. Copies may be obtained from the Educational Bureau.



# 1935—Year of Awakening

(Continued from page 33)

house furnishings. With no signs of extravagant spending, luxury and comfort, goods which are worth their price have been successfully sold in countless stores. Refrigerators and washing machines, bicycles and radios are only a few examples of the major-priced merchandise which are winning their way because they lighten the burdens of living, and because of their rapid development in value and efficiency.

Despite, however, all the newness of variety and display in the hardware stores—with the riot of form and color, of chromium plating, of fancy packaging and all the eye-appeal of modern merchandise, our industries have not lost sight of their simplification programs or of the necessity for mass production and the elimination of slow-sellers. Items only can live, in modern trade, on which a steady volume of demand and production can be assured.

## Agriculture

1935 has seen a marvelous awakening in agriculture, and a new well-being throughout our farm population. Despite mistakes in the administration's endeavor to contribute to farm prosperity, and despite the "politics" designed to win the farmers' support, sincere acknowledgment must be made of the many actual accomplishments of the year, in the solution of farm problems. Nature herself has removed much of the need for crop control and price control. The destructive drouth of 1934 has been succeeded by a season of rather well-balanced and normal production, with prices at a most remunerative level. Estimated income from crops alone was almost 12 per cent above that of 1934, and from the sale of livestock of 16.6 per cent higher. The farmers' gain in spending power during 1935 underlies in a large measure the

advancing sales and profits in the hardware business.

Implement sales have been greater than for several years past. Orders for agricultural hand tools (steel goods), scythes and grass hooks were large enough to wipe out the carry-overs from 1934, and to keep the manufacturers busy on new production. If the government subsidies, which have helped the farm population, have too greatly increased the burdens of the city dweller, it is a healthy sign that this fact is becoming more definitely recognized and talked about—in itself a forerunner of some fairer adjustment.

## Industry

Following closely upon this farm betterment, and largely dependent thereon, we have found 1935 a year of awakening in industrial activity. We need only mention the familiar and significant indexes of carloadings, which are now running some 15 per cent ahead of a year ago—and of electric power and light output, which lately have established all-time high records. Makers of machinery and machine tools have been very busy supplying new equipment and replacements, to modernize and speed up the country's factories. Scarcity of skilled labor—a condition unheard of for several years past—is notably evident in several industrial fields. Manufacturers who had been worried about part-time operations and rising inventories have seen their forces fully employed, and their reserve stocks melting away. In some of the popular lines, buyers are having the new experience of waiting for shipments—sometimes for several weeks.

The well-managed automobile industry has attained during 1935 the highest yearly production since 1929, with a total of 4,100,000 units estimated. This industry, too, has taken during the year an important lead toward leveling off its seasonal bulges of activity. General Electric and other indus-

tries have been studying the stabilizing of employment, to insure active operations through all months of the year regardless of season. The changing habits of the people, as well, are wiping out many seasonable irregularities. Winter building, until recent years almost unknown, is becoming not only possible but customary. The winter use of automobiles and the growth of winter travel and of outdoor winter sports have all contributed to the leveling of the seasons, and the spreading out of production programs.

1935 has been a year of awakening in employment. This can be acknowledged most gratefully, despite the well-known fact that unemployment still is with us to a distressing and even dangerous extent. There is much of comfort, however, in the steady rate of recent gains. Much, too, has been learned through sane and accurate studies of the employment situation, such as that recently contributed by the Ford Motor Company.

## Employment

Only in relatively small part do the nation's workers normally earn their living in the factories—though the manufacturers are frequently and inaccurately referred to as the country's "industries." This leads to much unfair expectation as to the amount of reemployment the manufacturers should contribute, as their share of a fuller recovery. Of the country's normal 48 million jobs, approximately ten million are accounted for by agriculture, and another ten by public, personal and professional service. Wholesale and retail trade engage between eight and ten million; four million more earn their living in transportation and communications; another four million in the construction of buildings, roads and other projects. A million and a half are engaged in forestry, fishing and mining. Thus the normal employment in the manufacturing

"industries" includes perhaps less than nine million persons, and of these probably seven millions are now at work.

It is easy to see that the absorbing of our remaining millions of unemployed cannot rest solely or even largely upon manufacturing. Each of the great groups must do its share. The gains in factory employment reported from month to month are thus the more encouraging and significant, and great credit is due to the manufacturers of the country, for contributing so promptly and so largely to reemployment.

1935 has been a year of awakening in transportation, and in this field a year of continuing and rapid change. Under stress of competition from the motor truck and the motor bus, steam roads have revolutionized their trains, their schedules, their charges, and, in general, their service to the public. By these methods they are regaining patronage and support. Holiday travel has been remarkably heavy. Railroad earnings are improving slowly but definitely, and as their outlook betters, the roads are making a prompt response with larger purchases of supplies and equipment. The steel industry, so largely dependent during all years upon the motor industry, is now recognizing the definite and large helpfulness of this railroad buying.

A notable service is now rendered by the major trucking companies. Only recently five large trucks of one of the large trans-continental systems, carrying 90 thousand pounds of pay-load, reached Los Angeles after a trip of only four days from Chicago. The run was made as a test of the practicability of a five-day standard motor transport service between Chicago and the West Coast. Its success practically assures such a daily service, with departures not only from central, but from eastern and western terminals.

The past year has seen a widespread awakening in building. This gain, second only to the comeback of the farmer, has given outstanding encouragement to the whole hardware industry. Real estate values are rising steadily,

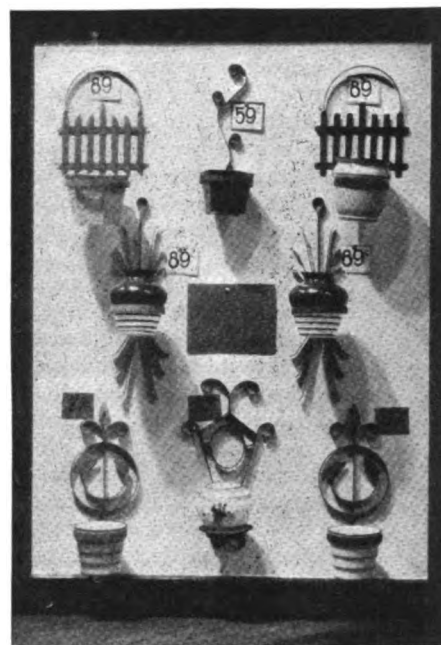
and with considerable speed. Lumber and building materials, almost prostrate for several years, are showing signs of life. While much of the building gain has been fostered by the government spending programs, the gains in private construction work have been decidedly worth while. An especially notable increase has taken place in residential building, which stands in the latest statistics approximately 85 per cent over the figures of a year ago. Changes in the building field have been great, both in designs and in materials, and the hardware industry must be aware that further and more radical changes impend. It is no longer a secret that prefabricated homes and industrial buildings are not only definitely planned, but are coming upon the market. Enough of these have been built at strategic spots, or have been put on display at the national expositions, to give full warning of change to all those who have been dependent upon old-style building habits.

With the awakening of all business activity during 1935, has come a most welcome awakening in earnings. Industry is paying increased dividends, and, to some extent, increased wages, although the step toward wage increase came primarily at the initiation of NRA. It may be said, however, to the credit of industry not now under NRA domination, that the wage schedules thereby established have been generally held, and in many cases increased—with no coercion from government or outside sources. Income taxes paid during the December period gained 31 per cent over payments in the similar period of the preceding year. Increased industrial earnings, dividends and wages are acting just as the gain in farm income has acted. There has come a better ability and willingness to spend, and here again our hardware "craft" has shared in the benefits.

With 1935 behind us, the business world has experienced in recent weeks a very definite awakening of expectation. Stronger than hope, there is practical assurance, looking toward the new year, that several months of com-

fortable activity and moderate prosperity are ahead. Congress will soon convene, and may cause some uncertainty by its debates and experiments, but there is confidence that the approach of the presidential campaign will temper any serious tendency toward further extravagance and further dangerous experiment. The country is becoming increasingly tax-conscious, and discussion and action are crystallizing among all important business groups against unbridled public spending and our mounting national debt. Tax levies in a great many of our counties and cities are already lessening appreciably, due to this intelligent popular revolt.

¶ So we, whose interests center largely in hardware, may look forward to 1936 as another and better year of adventure, of growth, and of interesting possibilities. We may expect greater rewards for our plans and our labors, than even the betterment which most of us have experienced during 1935.



#### BID FOR WOMEN CUSTOMERS

*J. A. Helf, of Helf Hardware Co., Gillett, Wis., finds women good potential sales prospects and makes many direct bids for their patronage by using numerous small colorful displays like the one illustrated, in addition to the regular full window displays of dishes, crockery, kitchen utensils, and other items of interest only to women.*

# Filing Your Income Tax

(Continued from page 27)

the amount of income tax imposed for such year.

It appears that the excess profits tax is imposed only upon those corporations which are subject to the capital stock tax.

All provisions of law (including penalties) applicable to income taxes apply to the excess profits tax except as inconsistent therewith and except that no credit is allowed for taxes paid to foreign countries. Returns must be filed and the tax paid in the same manner and at the same time as in the case of income taxes.

**Partnership Returns**—The Income Tax Law requires the partnership income to be distributed to the members of the partnership. It is necessary that each member's portion be subdivided into the classes of income taxable at different rates on his individual return.

The partnership return must therefore show in the distribution section the following:

1. Name and address of each partner. This is for the purpose of tracing the income to the partners' individual returns.
2. Interest of each in the partnership. This refers to the proportionate interest in the income rather than in the assets; in other words it refers to the profit-sharing ratio rather than the capital ratio.
3. The division of capital net gain, if any, meaning the gain derived from the sale of capital assets held for investment. Capital net losses should also be reported.
4. The division of income from dividends on stock of domestic corporations or of foreign corporations which derive 50 per cent or more of their income from sources within the United States.
5. The distributive shares of other income consisting principally of business operating profits.
6. The amount of income and profit taxes, if any, paid to a foreign country or to a possession of the United States.

A partner's share of each of the above mentioned items is merged with similar personal items, if any, and reported on his personal return, in the proper columns.

Each partner is subject to tax upon his entire distributive share of the partnership net income even though he may not have actually received it from the partnership.

Income taxes are levied on net income and not upon gross receipts or earnings. In order, therefore to compute taxes, it is necessary to show the gross income first. Then from gross income are deducted certain allowable expenses, bad debts, losses, etc., and the remainder is called the net income. After the net income is arrived at, there are certain exemptions which are in the nature of allowances or reductions of the amounts subject to taxation, and credits which generally represent income not subject to the normal tax. To put the matter in clearer form, we may summarize as follows:

1. Gross income less deductions equals net income.
2. Net income less credits and exemptions equals taxable income (for normal tax.)
3. Net income equals taxable income (for surtax, if such net income exceeds \$4,000).

## Two Kinds of Taxes

Individuals are subjected to two kinds of taxation on their net income. The first is known as the normal tax, and the second as the surtax.

The following chart gives normal and surtax rates:

FEDERAL INCOME TAX CHART				
	Surtax	Normal	Total	
			and Surtax	
		3.		5.
1.	2.	Surtax	4.	Total
Net	Total	Rate	Total	Rate
Income	Surtax	on	Tax	on
		Ex-		Ex-
		cess		cess
0	....	..	....	4%
\$4,000	None	4%	\$160	8
6,000	\$80	5	320	9
8,000	180	6	500	10
10,000	300	7	700	11
12,000	440	8	920	12
14,000	600	9	1,160	13
16,000	780	11	1,420	15
18,000	1,000	13	1,720	17
20,000	1,260	15	2,060	19
22,000	1,560	17	2,440	21
26,000	2,240	19	3,280	23
32,000	3,380	21	4,660	25
38,000	4,640	24	6,160	28
44,000	6,080	27	7,840	31

## Family Loss

A new provision is contained in the Revenue Act of 1934 which will not permit losses to be taken in cases of sales or exchanges of property, directly or indirectly, between members of a family or (except in the case of distribution in liquidation) between an individual and a corporation in which such individual owns, directly or indirectly, more than 50 per cent in value of the outstanding stock. (Section 24 (a) (6)).

The "family" of an individual includes only brothers and sisters (whether by the whole or half blood), spouse, ancestors and lineal descendants. For the purpose of determining whether an individual owns more than 50 per cent in value of the outstanding stock of a corporation, the individual is considered as owning the stock owned directly or indirectly by his family as that term has just been defined.

### PERSONAL EXEMPTIONS

	Per Year	Per Month
Single person.....	\$1,000	\$83.333
Head of a family...	2,500	208.333
Husband and wife living together...	2,500	208.333
Dependents (each)...	400	33.333

If status of person or dependent changes during the year the personal exemption or credit must be apportioned by months, more than half a month counting as a full month. The personal exemption of a husband and wife living together may be taken by either or divided between them. Each person (other than husband and wife) dependent upon and receiving his chief support from the taxpayer, if such dependent person is under 18 years of age or is incapable of self-support because mentally or physically defective is a "dependent." (Sec. 25.)

## How to Use the Federal Income Tax Chart

The computation of income taxes under the Revenue Acts of 1934 and 1935 is simplified by reason of two changes in the law: (a) the reduction of the normal

(Continued on page 72)

# Did You Know That Polo Was Played On Roller Skates Over 50 Years Ago?

**O**UR authority for this statement is an article which appeared in Harper's Weekly, dated Saturday, September 8, 1883. This news item is so interesting that we are reproducing it herewith with the permission of the publishers. To just what extent **UNION HARDWARE** Ball-Bearing Extension Roller Skates figured in polo games we do not know, but *then*, as *now*, they were and are popular roller skates with many sport lovers.

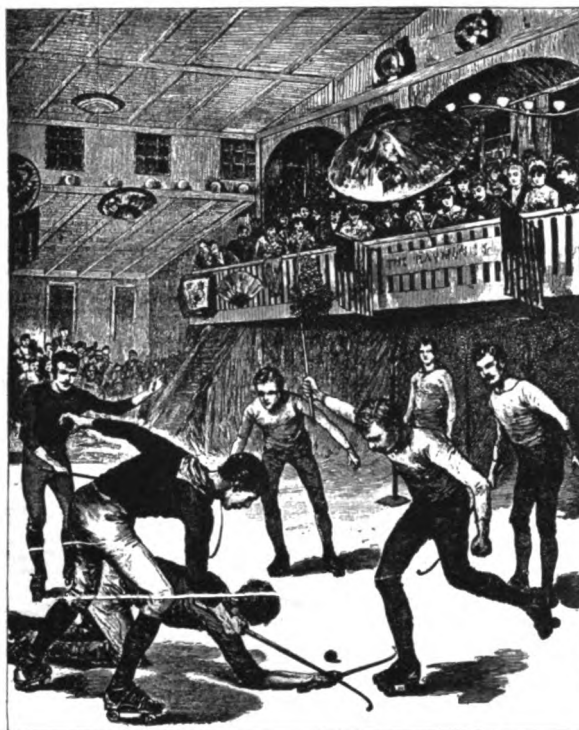
Today in the parks, on the sidewalks, in the rinks, on the stage and in amusement halls roller skates are all the "go".

But whether used for games or every day sport we commend the widespread efforts toward safety among school children, many of whom skate in the streets. About 50,000 boys and girls have already joined a "Safety League". Nearly 300 Safety Clubs have been organized. Every state is represented. Hardware and sporting goods dealers are cooperating to teach boys and girls general traffic and safety rules, especially in roller skating.

We shall continue to make Union Hardware Ball-Bearing Extension Roller Skates as **STRONG** and **SAFE** as good materials and long experience can produce.

**Our 1936 Line Is a Trade Winner**

*Sold by All Leading Jobbers.*



*"By Courtesy of Harper's Weekly"*

## Polo on Roller Skates at Newport

*Drawn by C. W. Weldon, From Harper's Weekly, New York, Sat., Sept. 8, 1883.*

"Polo on roller skates, instead of ponies, has become a favorite pastime in Boston, Newport and other cities where commodious rinks afford facilities for the game. It is played subject to the usual rules, and offers the same opportunities for excitement and the display of pluck and skill.

"The game shown in our picture was played in the Olympian Club rink at Newport, Rhode Island, and resulted in the victory of the Alphas. Their play was throughout steady and fine, though now and then inferior to that of the Newports. This is the first defeat which the Newports have experienced at home."





# The Price Trend

By L. H. BRONSON

*President, The Bronson & Townsend  
Co., New Haven, Conn.*

**A**LTHOUGH the average of hardware prices as represented by our hardware commodity index seldom shows the wide swings of some of the other sections of the general commodity index, the trend is in almost all cases the same. The general commodity index has indicated that we have been passing through a period of stabilization, and it is only within the last two or three months that there has been evidence of the beginning of a very definite upward movement.

The general commodity index had a very considerable rise back in 1933 as a result of wage increases made necessary by the NRA. During the latter part of 1934 and the first six months of 1935 the index moved very little either way, although individual groups moved both up and down. In this way the different groups were gradually brought into better alignment with each other. In other words, a basis was being formed from which a general advance might take place whenever the increase in the volume of business furnished both the opportunity and the incentive.

Our hardware commodity index showed a run up from the low to the high point of 1933 of between 7 per cent and 8 per cent. From the high point there was a decline of 2 per cent or 3 per cent, and now for a period of nearly a year there has not been a maximum movement either way of over 1 per cent.

Some four months ago there began to be signs of a rise in the general commodity index and an upward movement of considerable size has already taken place. As yet this advance shows very little in the hardware average largely

because, although there have been some advances, as sometimes happens the final adjustment in a downward swing of the market takes place just before an advance begins. In other words, many manufacturers, in anticipation of an improvement in business, have been reviewing the detail of their cost and in making final adjustment have established lower prices as a foundation to build on. One tool manufacturer has done just this. In other cases the final round-up of a difficult competitive situation results in one last brief price convulsion followed quickly by a withdrawal of these prices and an announcement of an advance. Perhaps the lower prices of screws, bolts and roofings during the summer and early fall are examples of this type. Offsetting these declines, there have been advances in the cost of rope, wire cloth, steel goods, twines, lock sets, flashing. There are also rumors of advances in the price of paints, varnishes, shellacs, linseed oils and many other items.

## War Clouds

Of course, the situation is confused somewhat by the Italo-Ethiopian War which has resulted at least in a temporary demand for war materials, not only from Italy and Ethiopia but also from all the other European countries who fear another major war. If there should be a general war there probably will be a very radical run up in the price of most hardware items. It is not our thought, however, that it is the major function of either the retail

dealer or wholesaler to buy speculatively. Therefore, although we all should keep in mind the possibilities of a general war, there are other and sufficient reasons why a change in our buying procedure may be wise.

If we are at the beginning of a cycle of advancing prices, it will be to the advantage of all of us if we determine that fact as soon as possible. For it is obvious that the buying policy of a period of advancing prices will differ from that which has been followed for several years past.

Aside from a short period in 1933 there has been no general advance in commodity prices for a period of five or six years. As a matter of fact, during all these last years the tendency has been a little downward and therefore there was a double advantage in maintaining low stocks, for the lower the stock the less the capital investment and less loss when prices moved downward. The disadvantage of maintaining a small stock is that as a rule a low stock results in inadequate service to the consumer.

Therefore, if we are to assume that a change in the price cycle is taking place and that as commodity prices advance hardware prices will fall into step with them, there is every advantage to a change-about in the buying policy. A little more liberal buying will result in better service and in increased sales. And in addition, it is always well to have on hand at the time of an advance more stock than was held at the time of a decline. As we are all creatures of habit, there is danger we will not adjust ourselves to this changed situation fast enough to take ad-

*(Continued on page 80)*

# Why you can make money on Lōma in 1936



## Because,

again, in 1936 LŌMA launches a strong Advertising Campaign to send customers to your store.

... LŌMA offers you a fine variety of NEW and distinctive Sales Helps, including Window Trims, Counter Cards, Leaflets, Mats and Electros.

... LŌMA is packed in strong, inner-lined, moisture-proof bags and in well-made canisters— attractive looking and popularly priced.

... LŌMA offers NEW QUANTITY DISCOUNTS on future orders placed now for Spring delivery. (*This Quantity Discount offer positively expires January 31st.*)

... And last and most important, because LŌMA is a COMPLETE Plant Food of unexcelled quality— containing every element required for plant growth. (*Perfectly balanced formula on every package*).

Remember, LŌMA is "the best thing on earth" for lawns and gardens.

NOTE: Jobbing Discounts available for firms doing a wholesale business.

For full information and prices write:

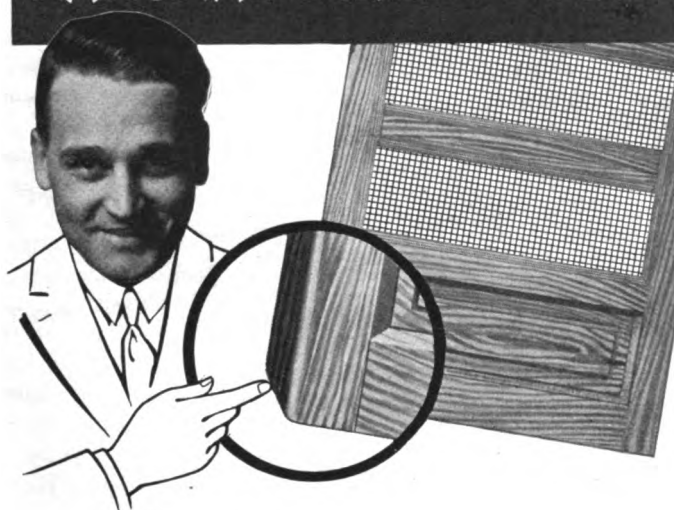
LŌMA  
61 Broadway, New York City



Sold exclusively  
by Hardware  
and Horticultural  
Dealers.

# ANOTHER REASON WHY I FEATURE

## NATIONAL SCREEN DOORS



● "That rounded edge is another neat little finishing touch that the National Screen Company puts on its screen doors—and that's another reason why National Screen Doors are my best sellers. My customers appreciate the fact that *extra* features like that are a sign of superior workmanship and fine quality throughout."

And does extra work like that make National Screen products more expensive? Not by a long shot. National Screen Doors and Window Screens sell on price as well as quality and good looks. Send for our new 1936 schedule and price list.

## SEND FOR THIS CATALOG

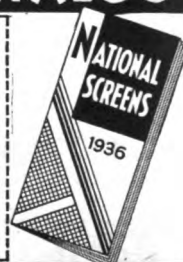
NATIONAL SCREEN CO., Suffolk, Va.  
Please send us a copy of your 1936 catalog showing the complete line of National Screen Doors, Window Screens and Ventilators.

Name.....

Address.....

City..... State.....

New York Office: 253 Broadway  
Southern Selling Agents  
SAND & HULFISH, Baltimore



**NATIONAL SCREEN CO.**  
SUFFOLK INCORPORATED VIRGINIA

# No more backaches

## USE an EZ SIDEWALK SNOWPLOW



(PATENT APPLIED FOR)

*Instead of lifting the heavy snow . . . the plow brushes it lightly aside!*

*Instead of repeatedly bending over . . . like opening and shutting a jackknife . . . you simply walk, standing erect.*

*Instead of hard labor and callouses . . . you take a stroll along your walk.*

*Instead of a big job . . . a few minutes of light workout.*

*Instead of a backache . . . a little invigorating exercise.*

(Send for price lists and circular)

*It Saves Your Time and  
It Saves Your Back!*

**BLAIR**  
MANUFACTURING COMPANY  
Established 1879  
SPRINGFIELD, MASSACHUSETTS

## Back Up Your Advertising

(Continued from page 24)

definite to work on. And in these days of modern business methods a retailer of hardware should be able to know accurately the costs of doing business, and what proportion of that cost he can set aside for advertising.

The approximate cost of the Program outlined in the Charts herein can be kept within 2% of the gross sales of sixty thousand dollars a year. This is merely suggestive, of course. Some localities or conditions would warrant a larger expenditure—some, a smaller. But the alert and aggressive retail hardware dealer of today recognizes that the principle of budgeting and planning his advertising has taken it out of sporadic or uncertain expenditures. He knows accurately from clear analysis, just what he is investing and why, and that the total so invested in any period is absolutely based on sales expected or on sales in a preceding period.

Then there is the choice of mediums. This is one of the most important problems confronting the advertiser. An advertising medium in its broadest sense is any vehicle which carries an advertising message, suggestion or impression. There are three general classes of mediums: (1) DIRECT MEDIUMS—through which the prospective customer is reached directly by the advertiser, either by mail or some other distributing agency fully controlled by the advertiser. (2) PERIODICALS—through which the prospective customer is reached by the introduction of a third party. (3) SIGNS—through which the prospective customer is reached by utilizing the habits of the public.

In the case of DIRECT MEDIUMS, the advertiser makes up his own list of possible customers or buys one already made. When he buys space in a PERIODICAL, he buys a certain amount of circulation, and a class of readers which he desires to reach. SIGNS are probably the oldest form of advertising and include a wide variety of different kinds—those most commonly known and used

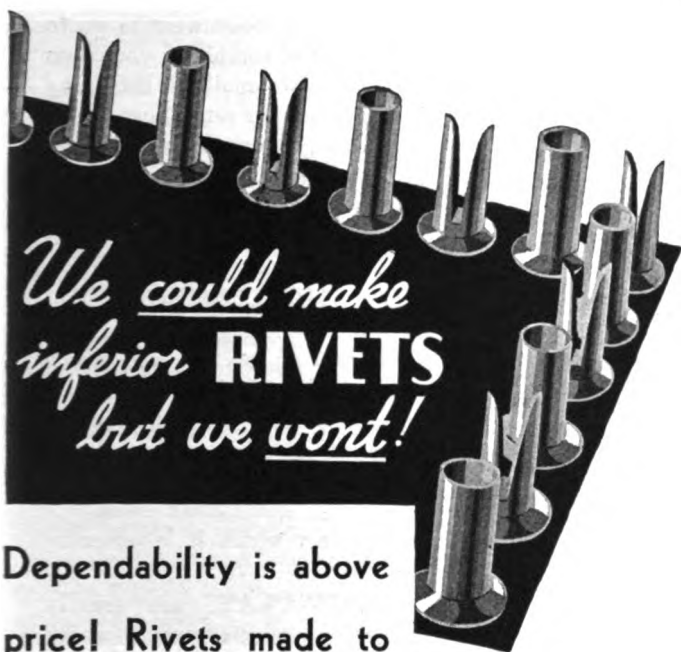
being, Electric Signs, Painted Bulletins, Dealer Signs, Theatre Signs, and those known as Bill Posters (or Boards).

The small retailer of hardware is generally limited in his selection of mediums, these being confined principally to Newspapers, Direct Mail, Signs, Dealer Helps (Stuffers, Display Material—counter and window), and sometimes Radio.

NEWSPAPERS as a class carry more advertising than any other one medium. A newspaper has two outstanding characteristics. First, it is concerned chiefly with the printing of news—not the news of special trades or interests, but the general news of the community and the world. Second, it ordinarily serves a definite locality. It may have subscribers all over the country, but the bulk of its readers are found in the community in which it is published. And, as most newspaper readers “swear by” some one newspaper in their locality and read it religiously, newspaper space becomes one of the most important mediums with which to reach prospective customers.

In the use of newspaper space you will find two mediums—Display and Classified. Display space being where you buy so many column inches and fill that space with “selling words” and illustrations, or copy. And classified is that where you buy so many lines under a “classified head” in that part of the paper devoted to Classified Advertising.

Referring to the Charts you will see that classified advertising plays quite a prominent part in the selling of one thing—old ranges, reconditioned trade-ins. Place a three to five line classified ad under the heading, “For Sale—Miscellaneous” in the Sunday morning or weekly paper reaching the most prospects of the type who might be interested in the purchase of a used range. The address given in the ad should be only a telephone number. Such an ad will bring many calls, and often the contact resulting will



Dependability is above price! Rivets made to sell at a price make dissatisfied customers for us—and for the Jobber. Only the finest in materials, equipment and labor are used in the production of every T R & S Rivet. You may pay a little more for our rivets but that little is your guarantee of satisfied customers—and that's the best insurance we know of for the future of your business. Play safe—sell T R & S Rivets—quality pays dividends in good will.

## TUBULAR RIVET & STUD COMPANY BOSTON, MASS.



The largest factory in the world devoted to the manufacture of Tubular and Clinch Rivets.



## BILL AND SAM LEARN IT'S NO FUN LOSING CUSTOMERS TO COMPETITOR

WELL BILL—I JUST PASSED JONES STORE AND HE HAS BLANK'S WAX ON SALE 10¢ A CAN LESS THAN WE SELL IT FOR. NO WONDER OUR WAX BUSINESS ISN'T GROWING

IT'S ABOUT TIME WE GOT WISE TO OURSELVES AND PUSHED O-CEDAR WHICH SELLS FOR 85¢ A QUART ANYWHERE—ANY TIME—AND WE WON'T SEE OUR CUSTOMERS GO DOWN THE STREET

### LATER

I WANT ANOTHER CAN OF O-CEDAR SELF-POLISHING WAX—I LIKE IT BETTER THAN ANY I'VE USED—WE'VE ALWAYS USED O-CEDAR POLISH AND MOPS IN OUR HOME—SO THIS O-CEDAR WAX IS LIKE AN OLD FRIEND!

THEY'RE FINE PRODUCTS MADAM—AND WE FIND O-CEDAR A GREAT COMPANY TO DEAL WITH, TOO!



I'M NOT A FOOTBALL—I'M O-CEDAR SELF-POLISHING WAX—A PROFIT MAKER FOR MERCHANTS ALL THE TIME AND DON'T FORGET I'M NATIONALLY ADVERTISED, TOO!

And the same profit story applies to

# O-Cedar

POLISH, MOPS AND DUSTERS





## BETTER PLIERS

● Klein Pliers are made for the man who needs or appreciates a remarkably fine tool.

From the careful inspection of the alloy tool steel made to the most exacting specifications—

Through the old craftsman methods of individual manufacturing and individual heat treating—

To the final steps of rigid inspection and testing, each pair of pliers that carries the Klein trademark represents the maximum in plier quality.

Klein methods viewed in the light of modern mass production are necessarily more costly.

On the other hand, for a man who demands a plier of Klein quality there is no way to produce it except the Klein way.

**Mathias KLEIN & Sons**  
Established 1857  
3200 BELMONT AVENUE, CHICAGO, ILL.

bring the sale of even a new range and many times a new store customer. And the costs of such advertising is small.

**DIRECT BY MAIL** advertising centers about the letter. In a broad sense any letter written to a customer or prospect for the purpose of obtaining business, partakes of the nature of advertising. But this term is not often applied to general correspondence where each letter is personal. It is used to signify "selling letters," one or more of which may be mailed to prospective customers. Mail advertising while general in its appeal to all the persons in a group, may be sent to them directly as individuals. Some of the advantages of direct advertising as compared with more indirect mediums, are, (1) to concentrate your advertising upon a particular community or a particular class of people, or to a particular type of individual or prospect. (2) To time the reading of the advertisement. (3) To check closely costs and returns from this particular form of advertising. (4) To permit enclosure of folders or circulars, advertising the article you are selling. And (5), one of its most attractive advantages is that you are permitted to carefully select your prospects and build your advertising to "fit" that particular prospect. It is one of the best mediums for selling a **SPECIAL PRODUCT**, where an actual prospect may be carefully selected and an appeal made direct to the individual.

In using direct advertising there are a hundred and one sources from which good prospect lists may be compiled. Some of the most common being:

**CITY DIRECTORIES.**

**TELEPHONE DIRECTORIES.**

**CITY AND COUNTY TAX LISTS.**

**BUILDING PERMITS.**

**LICENSE & MARRIAGE RECORDS.**

**PRESS CLIPPINGS** (Watch your papers for these, and you will find them a fount of information. Society notes, engagement notices, fires, births, deaths, marriages, transfers of real estate, and innumerable bits of other information useful in building up a good prospect file.)

**YOUR OWN REGULAR CUSTOMERS.**

**AUTOMOBILE LICENSE NUMBERS.**

And if you don't want to go to the trouble of compiling your own lists, valuable mailing lists may be purchased on very short notice and cheaply from listing agencies and addressing companies, who make a business of supplying class lists of most any kind of prospects you might desire to reach.

The **STUFFER** (Envelope Insert) furnished by many manufacturers is a no-cost medium which can be tied up in bundles of merchandise or sent out with monthly statements or other mail, and you will be surprised at its many instances of stimulating sales for the product which it is advertising.

**THROW-AWAYS** are usually reprints of advertisements which the advertiser is running in newspapers, or a specially prepared advertisement, printed cheaply—mostly on newsprint, and thrown on porches, stuck in doors, or tossed in autos, and used to reach those prospective customers not exactly being reached by other forms of advertising. This medium is a good producer if carefully distributed and supervised.

**SIGNS**, modern and artistically done and properly located, window trims, changed regularly, counter cards, and special display racks, bearing the advertisement of the manufacturer (who usually furnishes them), are all effective mediums, and all live-wire retailers of hardware use them extensively.

**RADIO**, which is not included on any of the Charts, is a comparatively new medium for advertising, but a most effective one if used rightly. Small local stations should not prove too expensive for some advertisers, and they are sure to have various plans which can be adapted to an advertising program most advantageously. As a good-will builder and as a tie-up with other advertising the writer believes it to be one of the most effective advertising mediums in use today.

In closing I cannot stress too strongly the putting of your organization behind your advertising program. An advertising campaign is the expression of the advertiser's sales policy. It is his most important way of talking to

# ROLL UP THE PROFITS

HERE'S one of the fastest selling items in the retail hardware trade . . . ball bearing casters that roll in any direction quietly, smoothly and without effort.

## MERCHANTS MAKE MONEY WITH "ACME" CASTERS

Every customer is a logical prospect for "ACME" Ball Bearing Casters. All you have to do is demonstrate . . . roll an "ACME" along the counter or in the palm of your hand and the sale is made. Stock "ACMES" and roll up profits.

THE SCHATZ MANUFACTURING CO.  
POUGHKEEPSIE, N. Y.

# "Acme"

BALL  
BEARING

# CASTERS



# PHOENIX

"PHOENIX MEANS QUALITY"

## HORSE AND MULE SHOES



Sport Shoes for Trotters, Pacers, Runners, Polo Ponies and Saddle Horses

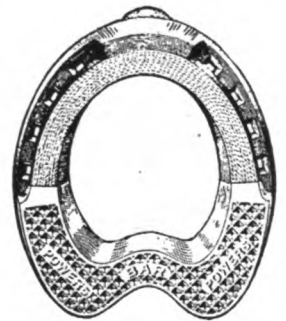


Phoenix  
Front  
Light  
•  
Iron  
and  
Steel

# JUNIATA

"THE SHOE WITH THE REPUTATION"

## HORSE AND MULE SHOES



Powers Rubber Bar Shoe  
Made Also in Open Style



Complete Line of Chain Hooks and Cold Chats

## BULLDOG, JUNIATA, SWEETS and AMERICAN CALKS

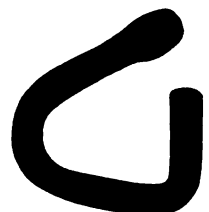
*Sold on an Established Policy Through Regular  
Trade Channels*

## PHOENIX MANUFACTURING COMPANY

Chicago, Ill.

Successors to Phoenix Horse Shoe Co. Catasauqua, Pa.

"Our products are manufactured in the United States of America by  
Union Labor."



Highest Grade Drop Forged  
Products

LARGEST MANUFACTURERS OF HORSE AND MULE SHOES AND CALKS IN THE WORLD

**MR.**

**RETAILER:—**

**Watch;**

- for coming  
advertising  
in space  
carrying this  
border;*
- announcing  
merchandise  
produced with  
probably the  
country's greatest  
length of  
experience;*
- by a factory with  
only 1/10 of 1%  
credit losses for  
all last year,  
thus eliminating  
the customary  
high credit loss  
cost factor from  
our final prices  
to you;*
- plus profitable-  
to-you, practical  
variety AND  
a sales policy  
that the trade  
helped to plan.*

the public and of telling them about himself and his goods. But it is not the only way. Every letter that goes out from a business establishment advertises that business. It creates a good or bad impression, and the bad impression may be so bad that no amount of general advertising can remove it. Every time an employe of a business house comes into contact with the public he helps or hurts his employer. No matter how casual may be the personal contact between visitors and employes of a store, every time there is any personal contact the visitor receives a good or bad impression of the house that the employe represents.

The retail store can nullify hundreds of dollars' worth of good advertising by failing to take proper care of orders, by failing to make prompt deliveries and by failing to do many other things which good service demands.

It is not difficult to tell the public about high ideals, courteous service, careful attention to orders, good products and honest treatment, but it is often a very dif-

ficult matter to be sure that every employe of the advertiser lives up to the spirit and policy behind the advertising. The retail hardware advertiser who fails to see that all the members of his organization are imbued with his ideals and that they do their best to back up his advertising, is failing in a very important respect in coordinating the various things that go to make up a successful advertising campaign or program.

And in the preparation of advertising remember that advertising is expression. It is more than mere words on paper. Advertisements are the representatives of the organizations paying for them. They should be like those organizations, look like them—live like them. A truly successful advertising program is not developed by mere formula. It is an expression of a store's character. And in so far as that character is strong, as that character is steadfast, as that character is true, to that extent, and to that extent only, may your advertising program be expected to succeed.

## Filing Your Income Tax

(Continued from page 64)

tax to a straight 4 per cent, and (b) the allowance of the personal exemption and credit for dependents for purposes of both the normal tax and surtax.

The normal tax is not shown on the chart because it is readily computed by taking 4 per cent of net income subject to normal tax. The table of surtax rates (columns 2 and 3 on the chart) is all that is needed for the computation of income, taxes under the Revenue Acts of 1934 and 1935 (see first method below). For the convenience of taxpayers, however, a table of the total amount of normal and surtaxes has been included in the chart (columns 4 and 5) from which the total tax may quickly be estimated (see second method below).

The Revenue Act of 1935 increased the rates of tax but only with respect to surtax net incomes in excess of \$50,000 in taxable years beginning after December 31, 1935. In using the chart to compute the tax upon surtax net

incomes in excess of \$50,000 select the rates applicable to the taxable year for which the computation is being made.

The Federal Income Tax chart may be used to compute income taxes under the Revenue Acts of 1934 and 1935 in one of two ways as follows:

### FIRST METHOD:

1. Add all of the items of taxable gross income including dividends, interest-exempt from normal tax, and capital gain.
2. From taxable gross income subtract all allowable deductions, and capital loss to the extent recognized. Subtract also the personal exemption and credit for dependents. The amount remaining is "surtax net income."
3. Compute the surtax upon "surtax net income" by reference to columns 2 and 3 of the chart on page 64. (There is no surtax on surtax net income of \$4,000 or less.)
4. Determine the amount subject to normal tax by deducting from "surtax net income" (a) the

*"Never Lets Go"*

# ALLIGATOR

TRADE MARK REG. U.S. PAT. OFFICE

## STEEL BELT LACING



**GREAT STRENGTH**



**FLEXIBILITY**



**SMOOTH ON BOTH SIDES**



**PROTECTION OF BELT ENDS**

For belts of all kinds and sizes. Genuine ALLIGATOR STEEL BELT LACING is stocked by leading jobbers and listed in their catalogs. Not sold by mail order companies under its own or any other name. Specify Genuine "Alligator Steel Belt Lacing." Order through your jobber.

Sole Manufacturers  
**FLEXIBLE STEEL LACING CO.**  
4616 Lexington Street Chicago, Illinois  
In England at 135 Finsbury Pavement, London, E. C. 2

Accept No Substitutes



TRADE MARK  
REG. U. S. PAT. OFF.

# PROFIT\$

are made

## on REPEAT SALES

Your profits are made from satisfied customers who continue to trade with you—who have complete confidence in the merchandise you carry. They'll repeat if you sell them trouble-free HOLTITE Products. Accurate, uniform and exceptionally strong, these well known products are used by America's foremost industries. Stock the complete line—you'll enjoy steady, profitable turnover.

Distributed through Hardware Jobbers

# CONTINENTAL SCREW CO.

Office & Factory  
NEW, BEDFORD, MASSACHUSETTS, U.S.A.

Southern Branch  
1421 FORT ST.,  
CHATTANOOGA, TENNESSEE

Western Branch  
6529 RUSSELL ST.,  
DETROIT, MICHIGAN



## HERE'S A Genuine EAGLE PUMP OILER for Only 75¢ Retail

This improved hydraulic pump oiler has wide usefulness among farmers, mechanics, plumbers, garagemen, millwrights, etc. It has Eagle-quality construction, welded steel spout, seamless body with double-seamed bottom, one-piece handle, positive action pump, machined brass plunger. Capacity  $\frac{3}{4}$  pint. Six-inch bent spout.

### RAINBOW DISPLAY

contains half dozen oilers—assorted red, blue and green. A colorful, sales stimulating display for window or counter.

### ORDER FROM YOUR JOBBER

or write for names of jobbers carrying this fast selling pump oiler. Our liberal discount permits good profit.



**EAGLE MANUFACTURING CO.**  
Wellsburg, W. Va.

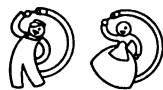


## Say! The Year Closed BIG!

with a **HAPPY NEW YEAR** ahead!

*Stock up!*

FOR THE NEW YEAR



REG. U.S. PAT. OFF.

CELEBRATING is in order for the fellow who has stocked Brushes by Baker. He's found a Line that sells itself to everyone who paints! • Baker Quality • Baker Policy • Handsome brush dispensers cut selling detail • give time and profit yield in other store departments. YES SIR! 1935 closed BIG! • Look to Baker for SALES in '36! Baker Standards are kept in front of consumers. Baker Trademarks speed demand. • Self-sales! Re-orders are just routine and volume GROWS! That's why Brushes by Baker are

Fundamentally yours

# baker brush co., inc.

87 GRAND STREET • NEW YORK





**U. S. STRAITLOK**  
POULTRY NETTING

**THE PERFECT STRAIGHT-LINE NETTING**

You can reduce inventory, speed up turnover, increase profits, by concentrating on these trade-marked poultry nettings from one dependable source.

U. S. STRAITLOK Netting—the original straight-line fabric—is first choice everywhere for building poultry runs. It stretches perfectly to wood or steel posts; requires no top-rail, no baseboard; saves time, labor and expense.

Made of Copper-bearing Steel Wire in one and two-inch mesh, Galvanized Before or After Weaving. Heights 12 to 72 inches.



**U. S. HEXLOK**  
POULTRY NETTING

**THE PERFECT HEXAGON-MESH NETTING**

U. S. HEXLOK Poultry Netting creates entirely new standards for hexagon-mesh fabric. More uniform, more rigid, neater in appearance, superior in service, this improved netting is easier to handle and sell.

It is available in all popular standard widths and weights, Galvanized Before or After Weaving; heights 12 to 72 inches. The one-inch mesh is made in three weights: No. 18, 19 and 20 gauge; the two-inch mesh in No. 16, 19 and 20 gauge; the one and one-half inch mesh, in No. 16 gauge. All wires are Copper-bearing Steel. Ask your Jobber or write us for further information!

**INDIANA**  
**STEEL & WIRE CO.**  
MUNCIE, INDIANA

amount of dividends and interest exempt from normal tax (previously included in gross income) and (b) 10% of earned net income, but not in excess of 10% net income.

5. The normal tax will be 4% of the amount remaining.
6. The total tax will be the total of the surtax and normal tax so found.
7. From the total tax deduct allowable credits such as taxes withheld at source, taxes of foreign countries and possessions of the United States, and miscellaneous credits, if any. The sum remaining will be the Net Total Federal Income Tax.

#### SECOND METHOD:

Taxpayers, the greater part or all of whose income is subject to both normal and surtax may compute their income taxes by reference to columns 4 and 5, as follows:

- (a) Determine "surtax net income" in the manner outlined above (paragraphs 1 and 2.)
- (b) Compute the gross tax upon "surtax net income" by reference to columns 4 and 5 of the chart of the preceding page.
- (c) From the gross tax deduct 4% of (a) dividends and (b) earned income credit. Deduct also the credits described in Paragraph 7 above. The sum remaining will be the Net Total Federal Income Tax.

### Important Changes in the 1934 and 1935 Revenue Acts

#### Capital Gains and Losses

The Revenue Act of 1934 established an entirely new method of treating gain and loss upon the sale or exchange of "capital assets." "Capital Assets" includes all property held by the taxpayer (whether or not connected with his trade or business) but does not include stock in trade of the taxpayer or other property of a kind which would properly be included in the inventory of the taxpayer if on hand at the close of the taxable year, or property held by the taxpayer primarily for sale to customers in the ordinary course of this trade or business. Gain and loss upon the sale or exchange of capital assets is recognized on a percentage basis dependent upon the length of time

for which the asset has been held, as follows:

100% if held for not more than 1 year; 80% if held for more than 1 year but for not more than 2 years; 60% if held for more than 2 years but not for more than 5 years; 40% if held for more than 5 years but not for more than 10 years; 30% if held for more than 10 years.

The amount of recognized capital gain which exceeds recognized capital loss is added to and becomes part of the taxpayer's ordinary income and is taxed at the normal and surtax rates applicable thereto. Such capital gain may be offset by the ordinary losses and other deductions of the taxpayer. The amount of recognized capital loss which exceeds recognized capital gain is deductible from the taxpayer's ordinary income only to the extent of \$2,000.

In the case of corporations, the percentage reductions of gains and losses recognized upon the sale or exchange of capital assets do not apply, i. e., 100 per cent of all gain and loss is recognized. Corporations are, however, subject to the limitations upon the deduction of capital losses, i. e., to the extent of capital gains plus \$2,000.

Gains upon distributions in complete or partial liquidation of a corporation must be reported in full (100 per cent) but losses upon such distributions are subject both to percentage reduction and to the limitation on the deductibility of capital losses described above.

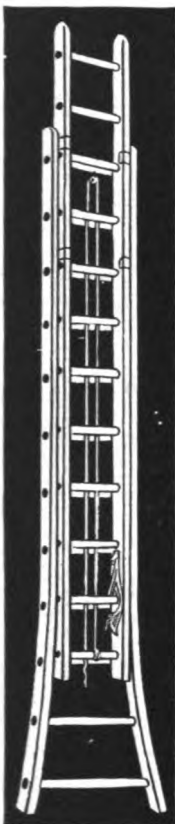
For special rules applying to the determination of the period for which capital assets have been held, short sales, the failure to exercise privileges or options, the retirement of bonds, and bond losses of banks and trust companies, see the statute.

#### Federal Tax Calendar

1936

- Feb. 1. Last day for a citizen or resident to file claim for exemption from withholding of tax on tax free covenant bonds.
- Feb. 1. Last day for a corporation to file report, covering distributions, partly or wholly non-taxable, to shareholders.
- Feb. 15. Last day to file all information returns (except corporation reports of distributions

# RICH LADDERS



Rich ladders are famed for strength and quality (combined with light weight). Reason? Rich Ladders are made of carefully selected, air-dried, clear spruce, re-inforced for safety and durability. Rust-resisting, cadmium-plated hardware. Step, Single, Extension, Sectional Ladders; also Scaffolding, Trestles, etc., for every trade and purpose. Prompt shipment from warehouse stock near you. Write for catalog.

## At The Chicago Show

See the display of Rich Ironing Tables, including the Auto-Krat, the Durex and the new Premier. Each one an outstanding value in its class.

## Write for Catalog

Shows Rich Ladders, Ironing Tables, Step Stools, Clothes Props, Wash Boards and other woodenware specialties. Leading jobbers handle the Rich line. Ask your jobber.

VISIT OUR  
EXHIBIT  
ROOM 532A,  
STEVENS  
HOTEL,  
CHICAGO  
JANUARY  
5 TO 11.

## The Rich Pump & Ladder Co.

1028 Depot St.,  
Cincinnati, Ohio

# Sell Them by the set



Sets of 9, 11, 17 bits are furnished in compact cases for the convenience of the users.

It isn't hard. Every mechanic needs the entire set in his work, and it resolves itself to a question of selling him once or seventeen times. Bring out the value of the case, its use in keeping the bits in order and near at hand, preventing loss, etc. Try it.

Forstner Bits are the only bits that are not dependent on a center or a level to guide them. They cut from the outer rim. The entire surface is at work all the time, no jagged ends; every part of the work is smooth and polished. They bore their way through hard, knotty, cross grained wood, leaving a smooth hole and clean, polished surface.

Let us send you catalogues. Order through your jobber or direct.

The Progressive Manufacturing Co.  
TORRINGTON, CONN., U. S. A.

## WOOD SCREWS



Screws—Drive, Coach, Machine Cap, Set, Thumb, Lock Cap, Knob.  
Bolts—Stove, Tire, Sink.  
Nuts—Semi-Finished, Machine Screw, Acorn Cap.  
Chain — Sash, Jack, Safety, Ladder, Register, Furnace.  
Escutcheon Pins.

THE CORBIN SCREW CORPORATION

THE AMERICAN HARDWARE CORPORATION, SUCCESSOR  
New Britain, Conn.

Warehouses: New York  
Chicago Philadelphia

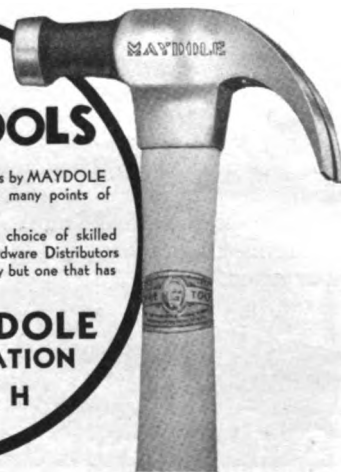


# MAYDOLE QUALITY TOOLS

Hammers, Wrenches, Punches and Chisels by MAYDOLE are known throught the world for their many points of superiority.

MAYDOLE Tools are always the choice of skilled workmen. Sold only thru recognized Hardware Distributors and Dealers. Not a "come and go" policy but one that has been strictly adhered to for 105 years.

DAVID MAYDOLE  
TOOL CORPORATION  
NORWICH  
N. Y.



# NESCO AUTOMATIC ELECTRIC ROASTER

with Signal Light  
Temperature Control



Delicious food, full flavored and easily prepared — is the reason for the Nesco's National popularity. Here is a gift supreme for the whole family—gratifying profit possibilities for your

Houseware Gift Counters. Write for prices and Holiday promotion suggestions in the Nesco Line.



NATIONAL ENAMELING  
AND STAMPING COMPANY  
452 N. 12th STREET • MILWAUKEE, WISCONSIN

# 5 2 8

dealers tried both

and here is how they voted:

FOR LOOSE-LEAF CATALOG

## 86%

FOR TIGHT-BOUND CATALOG

## 14%

—here is what they wrote on their ballots

*"absolutely indispensable"*  
*"I couldn't get along without it"*  
*"we would never change back"*  
*"the only way to conduct a... business"*

These retailers were getting a loose-leaf catalog from one house and the old-fashioned kind from another. They knew! Why not ask *your* wholesaler for this modern, efficient catalog service?

**Wholesalers:** Write on your letterhead to THE HEINN COMPANY, Dept. 1225, 326 W. Florida St., Milwaukee, Wis., for new book, "The Catalog Question," showing how you can serve your dealers better and make more money by rendering a loose-leaf catalog service to your trade.



Another loose-leaf catalog just issued to the trade—a new edition by Isaac Walker, users of the Heinn loose-leaf system for many years.

# HEINN

MILWAUKEE  BINDERS

Originators of the Loose-Leaf System of Cataloging  
 Branch offices in principal cities

to shareholders, partly or wholly nontaxable.)

Mar. 16. Last day to file individual, corporation, fiduciary and partnership income tax returns and corporation excess profits and surtax returns (except returns of non-resident aliens, foreign partnerships, foreign corporations, etc. see June 15). Entire tax due or, at option of taxpayer, one quarter of tax, and balance of tax in three equal installments at intervals of three months.

Last day to file annual report of taxes withheld at source.

Last day to file gift tax returns. Payment of entire gift tax due.

Last day to file information returns by donees of gifts. May 1 last day to file non-resident alien exemption certificate with withholding agent.

June 15. Last day to file income tax returns of non-resident aliens and foreign corporations not maintaining office or place of

business in United States. Entire tax due or, at option of taxpayer, one quarter of tax, and balance of tax in three equal installments of intervals of three months.

By general extension last day to file income tax returns of foreign partnerships, foreign corporations maintaining office or place of business in United States, domestic corporations transacting business and keeping records abroad, domestic corporations whose principal income is from possessions of the United States, and citizens residing or traveling abroad. First and second installments of tax due with interest at 6 per cent per annum on first installment from March 15th until paid. Taxes withheld at source due. Second quarterly income tax installment due.

July 31. Last day to file capital stock returns. Payment of entire capital stock tax due.

Sept. 15. Third quarterly income tax installment due.

Dec. 15. Fourth or last quarterly income tax installment due.

## Future of the Wholesale Business

(Continued from page 35)

must be included in the retail price.

Department stores are large enough so they themselves perform the wholesaling function, that is, they buy goods in quantities and store reserve stocks in warehouses ready for delivery to the sales floors when needed.

The national chains which operate many stores are large enough so they take quantities into their warehouses and redistribute them to their member stores. There is no way whereby goods can be gathered from thousands of sources and made quickly ready for sale over the retail counter except by having someone, somewhere along the line, perform the wholesale function.

An independent merchant who attempts to buy goods direct from the mills soon discovers that thereby he has defeated his purpose. He nearly always buys an excess quantity, in order to reduce his cost; at best he kills his turnover and at worst he puts himself out of business.

In order that the independent merchant may be able to survive at a profit, he must turn the

wholesaling function over to someone else, so he may be able to buy each item in a modest quantity, make his investment cover many items, and rely upon a fast turning stock to give him volume.

That is the best answer as to the future of the wholesaler. The wholesale industry exists to serve the independent merchant. It has no other reason for being. If there were no independent stores there would be no wholesalers, and if there were no wholesalers the average independent store would have to go out of business. It could not meet the price competition of its larger neighbors, the department store and the chain store.

In recent years, as you know, we have succeeded in introducing the consumer preference principle into our own merchandising. This has been made possible through our owned "laboratory" retail stores (Scott-Burr) and through the intimate contact we have with the members of our two voluntary chains—Ben Franklin and Federated.

Through these sources it has been possible for us to learn ac-

# SPEEDY PAINT SPRAYER

View of Speedy Paint Sprayer No. 850 in workshop of the Model Home of America, Atlantic City. Professional type electric spray equipment listing as low as \$20 and \$14. Others \$5.00 and up. Auto power sprayers list from \$2.60 up. Speedy sprayers are professional type for all general painting, varnishing, etc. Low cost makes selling easy. Built right for long life.

Dealers: Write for complete details, prices and discounts.

## ELECTRIC COMPRESSOR OUTFITS

LIST AS LOW AS

**\$20 and \$14**

COMPLETE  
(without motor)

W. R. BROWN COMPANY - 2014 N. Major Ave. - CHICAGO



## TORCH

### A FINE CHROME-PLATED TOOL FOR HOME OR FARM WORK

THIS model is one of the world's largest selling torches. The tank is chrome-plated, and is fitted with windshield and a lock-down, T-handle pump. This tool has the construction features that have made C & L torches the standard of the country. Yet it is modestly priced, as are C & L 800 and C & L 600A, other models in our low-priced line.

Write for descriptive folder to the

**CLAYTON & LAMBERT MFG. CO.**

Detroit, Michigan

Makers of World's Largest Selling Firepots

C&L 158A



## For Very Heavy Work

You wouldn't expect a *light* weight man to handle jobs intended for a *heavy* weight man—nor a *wrench*. The COES "Steel-Handle" Wrench is a strong, heavy built tool that withstands heavy work. It stands up and takes punishment on severest wrench jobs. Sell it with confidence. Seven sizes: 6 to 21 inches.

Ask Your Jobber

**BEMIS & CALL CO.**  
SPRINGFIELD - MASS.



## OSBORN

## BRUSHES

mean more profit from your brush counter.

Ask your jobber.

**THE OSBORN MANUFACTURING COMPANY**

5401 Hamilton Avenue

Cleveland, Ohio

Sales Offices: New York-Detroit-Chicago-San Francisco

## Repairs Unsightly Chipped Porcelain

When home owners hit and chip porcelain or enamel fixtures—Tilette Liquid Porcelain Glaze will quickly repair them like new. Ideal for Porcelain and Enamel Sinks, Bath Tubs, Lavatories, Refrigerators, etc. Ready for use, waterproof, dries quickly with a permanent porcelain gloss. In 1 oz. jars, packed 12 to attractive counter display. Quick 25 cent seller. Liberal profit. Ask your jobber to supply you. If he cannot, write to us.

**TILETTE CEMENT CO., INC.**  
401 Lafayette St.,  
N. Y. C.  
1115 Temple St.,  
Los Angeles, Calif.



## MANY EXTRA DIMES FROM THIS New All-Metal Revolving Display Cabinet



### and it's FREE!

Advertising creates a steady demand for Moore Push-Pins, aluminum or glass heads and Moore Pushless Hangers.

Our new Revolving Display Cabinet given absolutely free with 72 window front packets... occupies only 6½ square inches of counter space... makes sale after sale. Get one from your jobber today... then watch the extra dimes build your daily volume.

**MOORE PUSH-PIN CO.**  
113-125 Berkley St., Phila.

## SAVES SPORTSMEN'S LIVES

Retails for only 60c.

This is the Match Box referred to in recent news dispatches and feature articles in sportsmen's magazines. Many a life has been saved by

**MARBLE'S** Improved Waterproof Match Box



Carried in pocket or attached to belt or chain by handy ring. ¾ inch outside diameter. Carries several days' supply of matches. Absolutely waterproof—even when submerged under water.

Show 'em and you'll sell 'em.  
Retails for 60c

Packed 6 to each new display carton. Order from your jobber or direct from factory.

**MARBLE ARMS & MFG. CO., 540 Delta Ave., Gladstone, Mich., U. S. A.**





## Repairs

### CRACKED FIREPOTS

In stoves, ranges, furnaces and boilers. Not a fire cement or smear-on make-shift, but an actual refractory material of industrial-oven type, that comes in air-tight cans: is plastic—as easily molded to any thickness as putty; that “bakes-in” with an ordinary fire into an exactly fitting, one-piece firebrick; withstands temperatures up to 3000 F.; will not crack, fuse or spall; protects firepot castings indefinitely. FIRELINE has taken the country by storm. . . . Just announced, it already is carried by leading jobbers everywhere, for it meets, for the first time, a definite need wherever solid fuel is burned and quickly runs into volume sales wherever introduced. *Copr., 1936, Pittsboro Jointless Firebrick Co.*



Write for Free Sample and Full Information  
FIRELINE STOVE & FURNACE LINING CO.  
1859-L Kingsbury St. Chicago, Ill., U. S. A.



### MANY USES—MANY SALES

Slipknot Friction Tape is a steady repeat seller. Extra adhesive—binds tightly—holds securely. Lasts longest—never dries out. Edges cannot ravel. In 1, 2, 4 and 8 oz. rolls.

SLIPKNOT SOLES are easily fitted and attached to any size shoe. No nails—no stitches. Finest quality rubber.



PLYMOUTH RUBBER COMPANY, Inc.  
Largest Rubberers of Cloth in the World  
100-200 Revere St. CANTON, MASS.

curately the items which the public prefers, and the price which the average man or woman wishes to pay.

It is then a comparatively small matter for our buyers to go to the mills and purchase goods whose sale over the retail counter is assured, because it has been predetermined that they are the goods the consumer wants.

We have also, as you know, gone to great effort and great ex-

pense to establish a retail promotional division for the benefit of cooperating retail merchants, which gives them substantially the same benefits which chain stores receive from their respective headquarters.

In my judgment, the success of the wholesaler in the future will depend largely upon his ability to put his independent merchant customers in position to compete in all ways with the chain store.

## Handicraft Club Boosts Power Tools

(Continued from page 37)

booth as it appeared at a home show held in Milwaukee. The booth was dismantled and re-erected in the hardware store after the close of the exhibit. A great deal of interest was aroused by the power tools shown, and, as this was a working exhibit, a large audience could always be seen at the booth. Quite a number of on-lookers made inquiry as to the requirements for joining the Handicraft Club, as well as prices for the various tools shown, resulting in considerable increase in membership for the club as well as the sale of a number of power tools.

The G. A. Butter Company makes a practice of keeping the latest design of power tools available, offering a fair trade-in value on tools of older design. It is claimed that one of the largest stocks of power tools in the state is carried at this store.

In its advertising the Butter concern stresses the Handicraft Club. One advertisement stated,

“Wintry nights bring happy hours in your home work shop. Zero weather with a biting cold wind whizzing around your house means a barrel of fun at the old workbench with a Driver or Delta tool at your disposal.

“Visit our home work shop. A very complete line of power and hand tools, etc. Consult our complete library for problems you may have; you will find it very helpful. An invitation to visit our next meeting of the G. A. Butter Handicraft Club. There will be a lecture and demonstration on the subject of ‘Cabinet Finishing’ to be given by a man who possesses complete knowledge of finishing softwood, open-grain hardwood and close-grain hardwood. You are more than welcome.”

It is not difficult to see that with such excellent promotion the G. A. Butter Co. finds that the membership in the club grows fast and that the club provides wholesome interest for interested persons in the Milwaukee district.

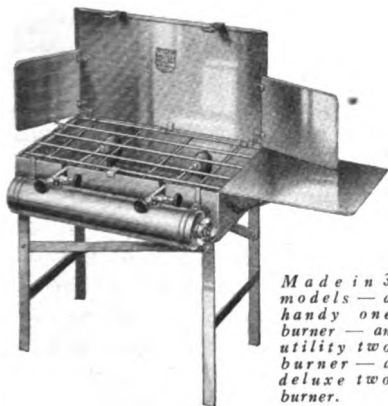
## Is a Service Store the Answer?

(Continued from page 40)

“Well,” dryly remarked the Government lawyer, “you may be an expert and your evidence may be valuable, but you seem to have been among the unemployed for the last three years.” Such situations as that are unkind especially around Christmas when we should all be full of goodwill to mankind.

But how I do wander around. What I started out to say was that while my car was being filled with

the fancy gasoline, I took a look around the garage to see how they were doing. I talked to the proprietor. I discovered this garage ran a regular store. They sold tires and everything else necessary for an automobile. They supplied water, air, oil and gasoline. They repaired your machine, blew up your tires and would even sell you rifle and shotgun ammunition. An examination of their stock indi-



# SOMETHING TO TALK ABOUT

when you sell the

## TURNER GASOLINE CAMP STOVES

Each burner is individually controlled and operated—permitting fast and slow cooking at the same time—in fact, it operates exactly like the most expensive kitchen range. A feature found only in Turner Stoves.

Instant lighting—fuel tank easily removed for safe filling—built-in pump—rigid construction and non-warping welded grates. Stoves that stand up under heavy use. Have a trim and attractive appearance—olive drab lacquer enamel easy to clean.

With all these features Turner Camp Stoves cost no more than ordinary stoves. You can really SELL Turners—you can get them from your jobber.

Made in 3 models—a handy one burner—an utility two burner—a deluxe two burner.

**(THE TURNER BRASSWORKS)**  
Sycamore, Ill. U.S.A.



### NEW Silent Salesman for STOVINK

Will greatly increase your sales of this thoroughly established necessity. Stovink-blackening for hot stoves—guaranteed not to burn off—is in steady demand everywhere.

All shipments of one-ounce size now being made in new display carton containing twelve bottles.

JOHNSON'S LABORATORY, Inc.  
Manufacturing Chemists  
WORCESTER, MASS.



### WORKING HAND IN HAND WITH THE JOBBER

Western Track and Hangers for Garage, Barn and Industrial Doors  
West-Over Door Hardware for Garages

**95% of All Western Hardware  
Is Sold Direct**

**To Recognized Jobbers  
WESTERN PRODUCTS, INC.**

NEWCASTLE

INDIANA

# FLORENCE

OIL  
RANGES

GAS  
RANGES

OIL  
HEATERS

RANGE  
BURNERS

**FLORENCE**  
GARDNER, MASS.

**STOVE CO.**  
KANKAKEE, ILL.

NEW YORK, CHICAGO, BOSTON, ATLANTA, DALLAS, DETROIT, SAN FRANCISCO

## SURE-GRIP Hose Clamps



Stock up with dependable, non-corroding "Sure-Grips". This is the one complete line that enables you to serve every customer. For air, beer, garden, suction, automobile or steam hose—use "Sure-Grips". Special clamps made to your order.

Ask your jobber—or write us direct for price list.

**J. R. CLANCY, Inc.**  
Syracuse N. Y.



Ask about the New  
Bunting Service

### MADE-TO-ORDER PERSONALIZED BUSINESS GETTING MAGAZINES

Ten years of constructive service to the Hardware Trade has established Bunting Store Magazines as resultful, direct-to-home advertising media.

A tested means of cooperative sales effort for aggressive dealers, jobbers and manufacturers.

# The Bunting System

NORTH CHICAGO, ILL.

You can swing  
a Good Axe  
Business with  
a Good Axe



**THE COLLINS CO.**  
COLLINSVILLE, CONN.  
AXES : HATCHETS : BUSH HOOKS  
HOES : PICKS : MATTOCKS



Everedy's 1936 Door Closer with the "Double-Jointed" Door Bracket.

**EASY TO SELL**

Because the Double-Jointed Bracket Makes It

**EASY TO INSTALL**

**FOOL PROOF**

**MONEY MAKERS FOR HARDWARE DEALERS!**



**EVEREDY DOOR BRACES**

Everedy Turnbuckle Door Braces eliminate "Door-Sag." 16" to 72" in length.

**EVEREDY DOOR GRILLES**

Everedy Adjustable Screen Door Grilles prevent "Screen Bulge." Hand woven and expanded metal. Fit doors of almost any size.



ORDER FROM YOUR JOBBER TODAY  
Write us direct for literature

**THE EVEREDY COMPANY**  
Frederick, Maryland

## KEY BLANKS OF ALL KINDS



Catalogue on Request

**GRAHAM MFG. CO.**

Dept. W.  
Derby, Conn., U. S. A.

## The Original "HORSESHOE MAGNET" HAMMERS

Steel Forgings, Permanent Magnets. The best magnet hammers on the market. Give long and satisfactory service. The Hammer holds the tack.

**ARTHUR R. ROBERTSON**  
Sole Manufacturer  
596 Atlantic Ave., Boston, Mass.

## COOK'S Gem NAIL CLIPPERS



### The "Gem Junior"

An eye-pleasing streamline clipper with keen, hardened cutting jaws and efficient file and cleaner. Colorful counter card displays one, stores eleven. Retail, 25¢. At jobbers'. Send for catalog price sheet.

**The H. C. Cook Co.**  
Ansonia, Conn.

cated they were carrying quite an assortment of convenient articles for tourists and campers.

The proprietor told me he started first just as a regular garage, supplying gasoline, oil and service. Then by degrees he added a lot of things that he could sell to people who stopped for service or gasoline. And he added that now he was not only doing all these things, but was also storing cars, which led to his having to take care of chauffeurs . . . This in turn led to his installing a restaurant to feed these chauffeurs, and in addition he has partitioned off several rooms and furnished them so chauffeurs can stay all night or become regular boarders, as they wish. And not only that, but he has made arrangements

with a number of his employees so they can eat and sleep on the premises at a very low rate.

All this has given me a good deal to think about in connection with the retail hardware stores of the country. Should the retail hardware store develop into a service store? Aren't too many retail hardware men simply sitting and waiting for somebody to drop in and call for hardware? This to me is quite an interesting subject. I may have struck upon a new idea. Suppose all of us think it over until my next article, when I will try to develop the thought of the retail hardware dealers of the country, especially the smaller ones in the small towns, inaugurating some sort of community service.

## The Price Trend

(Continued from page 66)

vantage of the early and larger opportunities.

It is always dangerous to forecast the future; but we are planning our own buying on the assumption that prices when adjusted will usually be higher rather than lower.

If this conclusion is right, two things can be done to advantage. In the first place, the stock of staple lines which sell the year 'round can be profitably built up a bit. We do not suggest speculative buying, but when it is known that an advance is in the making, as was recently the case with rope, the placing of a fair sized order in anticipation would seem to be an advantage. As this is being written, bolts are perhaps in a similar position. In a great many instances there will be some knowledge of a possible advance in price which information we shall carry on so that orders may be entered before the advance takes place.

Perhaps the biggest opportunity is offered in the case of spring seasonal lines. Whatever the prospect we never advocate 100 per cent future order placing. Seasons vary enough so that 75 per cent buying on an advancing market would be sufficient at the opening. On a declining market 50 per cent to 60 per cent should be sufficient.

For several years now most early orders for seasonal spring goods have been very conservative, and there have been some who felt it was both unnecessary and unwise to enter any orders for future delivery. This year it would appear as though the situation were completely changed. It does not seem reasonable to anticipate lower prices next spring, and there are probabilities of many moderate advantages and perhaps some rather large ones. The manufacturers of poultry netting, screen cloth, steel goods, lawn mowers, and other spring lines, have made an effort to establish their opening prices for next spring on the lowest possible basis, hoping that all will cover themselves at these prices.

Their quotations in almost every case limit the opening price to a comparatively short period of time and their personal recommendations on the side are that we get our customers covered and cover ourselves promptly. We know that advances are already being considered.

Following our usual custom, we are urging only that which is the basis of our own planning and action. Even though the detail of each one's needs differs, there would seem to be little question that a "right about face" in buying approach is warranted.



## SUPER APEX

has a zinc coating almost twice as heavy as some other widely and more or less carelessly advertised lines.

On top of this zinc coating there is baked a coat of high quality enamel thus reducing corrosion almost to the vanishing point.

### THE LIFE OF SUPER APEX

in "Salt Air," moisture or gaseous laden climates is almost double the life of cloth made by the old process.

STEEL — COPPER — GOLDEN BRONZE — SPECIAL ALLOYS  
ANTIQUE BRONZE — ALUMINUM

**HANOVER WIRE CLOTH CO.**

HANOVER, PENNSYLVANIA

CASH IN  
ON

*Columbia* QUALITY  
BICYCLES

This is the year to cash in on quality bicycles! There is no surer way to do so than with the Columbia franchise. Open territory still available. Write for details *now!*

**THE WESTFIELD MFG. COMPANY**  
Westfield, Massachusetts

Can We Sell  
for YOU?

We are seeking one or two products to add to our lines as successful, established manufacturers' agents, also doing big importing business. We now contact jobbers and other sales outlets over entire country east of Rockies.

Write giving details

**THE HOUSE OF CRANE**  
Indianapolis, Ind.

**CAPEWELL**



AND



**FRANKLIN  
HORSE NAILS**

Two famous brands made by a company known over half a century for integrity and quality.

**CAPEWELL HORSE NAIL CO.**  
HARTFORD, CONN.

The **BOSTON LINE** of Garden Hose

**M**EETS every garden hose need. 7 standard nationally known brands of plied and moulded hose. Each brand a leader in its own price field. A complete line that gives you a hose for every purpose at a price for every purse.



**BOSTON WOVEN HOSE & RUBBER CO.**  
Cambridge, Mass.

**Ring Up Profits With "STARS"**



There's quality in "STAR" Heel Plates that moves them. There's long wear in them that keeps customers satisfied. There's rapid turnover in handling them that makes them profitable. Best known. 9 fast selling sizes to fit *smallest* to *largest* shoes. ¼ gross pairs in box. Send for Samples and Prices. Sold by Leading Jobbers



Cut ½ Size

**STAR HEEL PLATE CO.**  
NEWARK, N. J.



# CLASSIFIED OPPORTUNITIES SECTION

Use this section to reach *Hardware Manufacturers, Manufacturers' Agents, Jobbers, Jobbers' Salesmen, Retailers and Retail Salesmen*

## • CLASSIFIED ADVERTISING RATES •

**Positions Wanted Advertisements**  
at special rate of one cent a word, minimum 50 cents per insertion.

**All Other Classifications**  
Set Solid, Maximum of 50 words...\$3.00  
Each additional word ..... .06  
All Capitals, Maximum of 50 words.. 4.00  
Each additional word ..... .06

Allow Seven Words for Keyed Address.

### Boxed Display Rates

1 inch .....\$5.00  
Each additional inch ..... 4.00

**Discounts for Consecutive Insertions**  
4 insertions, 10% off; 8 insertions 15% off.  
Due to the special rate, these discounts do not apply on Positions Wanted Advertisements.

### REMITTANCE MUST ACCOMPANY ORDER

Send check or money order,  
not currency.

HARDWARE AGE is published every other Thursday. Classified forms close 13 days previous to date of publication.

### NOTE

Samples of Literature, Merchandise, Catalogs, etc., will not be forwarded.

Address your correspondence and replies to

### HARDWARE AGE

Classified Opportunities Dept.

239 West 39th St., New York City

## • BUSINESS OPPORTUNITIES

**FOR SALE: TO CLOSE AN** estate, a good established hardware and housefurnishing store, located in Norwich, N. Y. New clean stock, best location, satisfactory lease. Address Mac Hardware Company, Fort Plain, N. Y.

**MERCHANDISE WANTED—I** BUY FOR cash small or large lots of manufacturers' close outs, jobbers' surpluses and any discontinued items in the hardware and harness line. Write me what you have to offer. Address Harry J. Epstein, 815 Central St., Kansas City, Mo.

**FOR SALE—TO CLOSE AN ESTATE,** old established hardware business. Clean stock, invoice value about \$30,000. Good corner location in county seat town in Northeastern Ohio, center of good farming community. Must be sold for cash. No brokers, not interested in special sales. Address Box B-883, care of HARDWARE AGE, 239 W. 39th St., N. Y. City.

**HARDWARE MAN, AGE 38, NOW** conducting retail store New York City, excellent credit rating amongst jobbers, formerly with first-class outfits, seeks to merge with another outfit, investing stock, capital, mental and physical labor, or will buy outright store with reduced stock. Character and business references exchanged. Confidential. Address Box B-907, care of HARDWARE AGE, 239 West 39th St., N. Y. City.

## SALES REPRESENTATIVES WANTED

**COMMISSION SALESMEN NOW CALLING** on hardware, plumbing, and janitor supply houses. Commission paid on all repeat business in territory assigned. Address Box B-882, care of HARDWARE AGE, 239 W. 39th St., N. Y. City.

**SALESMAN—MUST BE ACQUAINTED** WITH hardware jobbers and dealers in Metropolitan District, also some experience in office management. State salary and also business and personal history. Address Box B-928, care of HARDWARE AGE, 239 W. 39th St., N. Y. City.

**SALESMEN DESIRING PERMANENT CONNECTION** WITH reliable corporation manufacturing finest fastest sellers, call on furniture, hardware, department stores, also jobbers, either whole or part time. Address—Dustmaster Corp., Dept. H-3, 600 First Avenue North, Minneapolis, Minnesota.

**SALESMEN WANTED TO SELL** AS a side line on a commission basis a line of electric light bulbs manufactured under General Electric Company's patents. Several territories open. Must have following with wholesale trade only. Applicants must state territory wanted, also lines now carried. All replies will be strictly confidential. Address Economic Lamp Company, Malden, Mass.

**MANUFACTURER OF LAWN SPRINKLERS** AND metal household novelties, considered the finest in the market, has openings for salesmen in all territories, particularly the South and West. Must have following among jobbers and large retailers. State experience, territory covered, lines carried, references. Address Box B-926, care of HARDWARE AGE, 239 W. 39th St., N. Y. City.

## SALES REPRESENTATIVES WANTED

## SALES REPRESENTATIVES WANTED

## SALES AGENTS WANTED

Territory still open for representation of POLLYWADS—the modern chemically treated paper for cleaning and polishing silverware, glass and all metals—guaranteed not to harm the most delicate surface—attractively packed—a quick seller—a quick repeater, with an excellent sales promotional plan which gives a constantly increasing volume nationally.

State qualifications, territory covered every 30 days, and lines now carried.

**PADCO, INC., 342 MADISON AVENUE, NEW YORK, NEW YORK**

## Sales Representatives Wanted

Manufacturers' representatives calling on hardware, janitor and mill supply trade to handle Skat Metal Polish as a side line on strictly commission basis. Remarkable repeat business. Please furnish references, experience and territory covered.

**THE SKAT COMPANY, Hartford, Conn.**

## Wanted—Factory Representative

For New York State, exclusive of Metropolitan District, by well-known manufacturer of Builders' Hardware, not at present represented in this territory.

Address Box B-885, care of  
HARDWARE AGE,

239 W. 39th St., New York City

## HELP WANTED

## SALESMAN

A man who lives in and travels the South, especially through the Coast States from Philadelphia or Baltimore, to New Orleans, may find this the opportunity he has been seeking.

This man should be about 38 to 40 years of age—selling to the wholesale hardware, retail hardware and mill supply trade. If he is acquainted with the Purchasing Departments of large direct buyers such as railroads and large manufacturing plants, it will be helpful, as he will be expected to sell this trade also.

The company interested has enjoyed for several generations an enviable reputation for manufacturing high quality products, and for establishing relationships with its customers on a very satisfactory basis.

If you believe you are the man desired, write us your history in detail: age, education, experience, family responsibilities, expectations as to initial salary, and so forth. Letters written in generalities will not be considered.

Address Box B-924

c/o HARDWARE AGE

239 W. 39th St., New York City

## SALES ACCOUNTS WANTED

**SALES REPRESENTATIVE DESIRES TO COMMUNICATE** with manufacturer of machine tools, shop supplies, or heavy hardware, with view of representing them on Pacific Coast. Address Fred Dyson, 2314 24th Avenue North, Seattle, Wash.

**VOLUME LINE WANTED FOR 1936** by factory representative with established following, calling on department stores, electrical, hardware and drug jobbers in Missouri, Eastern Kansas, Eastern Nebraska, Iowa and Minnesota. Address Box B-897, care of HARDWARE AGE, 239 W. 39th St., N. Y. City.

**MANUFACTURER'S REPRESENTATIVE WITH SALES ORGANIZATION** of seven salesmen covering hardware and lumber trade in Ohio, Michigan, Indiana, Kentucky and West Virginia, desires one or two lines. Not interested in seasonal items. Well known to trade. Address Box B-901, care of HARDWARE AGE, 239 W. 39th St., N. Y. City.

## POSITIONS WANTED

**HARDWARE CLERK, AGE 42, two years' experience** retail store; stock inventory amounted to about \$10,000. Married. Salary secondary. Prefer location in Suffolk or Nassau County. Received \$30 per week. Address Box B-929, care of HARDWARE AGE, 239 W. 39th St., N. Y. City.

## POSITIONS WANTED

**SALESMAN, WITH ESTABLISHED FOLLOWING AMONG** hardware and housefurnishing stores, desires a position with a metropolitan jobber. Can furnish best of references; have had twenty years' experience. Presently employed. Address Box 909, care of **HARDWARE AGE**, 239 W. 39th St., N. Y. City.

**EXPERIENCED IN HARDWARE, HOUSE-FURNISHINGS, ELECTRICAL,** plumbing, mill and factory supplies; store departmentizing and display work, also considerable experience in window trimming doing my own show card and sign work. Desire to locate for a permanent position where hard work and good sales work will be appreciated. Address Box B-902, care of **HARDWARE AGE**, 239 W. 39th St., N. Y. City.

**LOOKING FOR A MAN TO** sell your product? I can do it. Have been selling successfully hardware, housefurnishing, variety, electrical stores in New York, Brooklyn, Long Island, Westchester County and part of New Jersey for the past 8 years. Will work on salary or commission basis. Splendid record and excellent references. Address Box B-925, care of **HARDWARE AGE**, 239 W. 39th St., N. Y. City.

**SALESMAN WITH 14 YEARS' EXPERIENCE** calling on the wholesale and retail hardware, electrical and automotive trade in Pennsylvania, Maryland, Washington (D. C.), New Jersey and Delaware. Also, manufactured and sold small woodworking machines (electric). Age 39 years, free to travel. Have small warehouse space in Philadelphia, Pa. Can furnish best of references. Address Box B-930, care of **HARDWARE AGE**, 239 W. 39th St., N. Y. City.

## POSITIONS WANTED

### Hardware Personnel

Our files contain applications of several hundred experienced and well-trained employees in the hardware industries.

**NO CHARGE TO EMPLOYERS FOR THIS SERVICE.**

If we can be of any help to you, just phone  
**ASSOCIATED PLACEMENT BUREAU**  
182 West 42nd Street New York City  
WIS. 7-1882, 1888

**THE UNDERSIGNED OFFERS HIS SERVICE** to a manufacturer who is seeking a reliable and experienced salesman to cover the Southern States, calling on the jobbing trade. Fifteen years' highly successful experience in the South calling on hardware jobbers. Address Box B-913, care of **HARDWARE AGE**, 239 W. 39th St., N. Y. City.

**HARDWARE MAN, TWENTY-FIVE YEARS' EXPERIENCE** in buying and selling hardware, sporting goods, and mill supplies, long training in financing and general management, desires position with jobber or retailer. Purchasing department preferred. Good reference given. Address Box B-906, care of **HARDWARE AGE**, 239 W. 39th St., N. Y. City.

**HARDWARE EXECUTIVE OVER 30 YEARS' experience** in wholesale and retail business as buyer, merchandise manager and sales promotion in general hardware, mill supplies, cutlery, sporting goods, house furnishings, electrical appliances. Supervised all departments. Retail sales \$450,000. Age 49. Live in Central States. Address Box B-932, care of **HARDWARE AGE**, New York City.

## POSITIONS WANTED

**MANAGER, HARDWARE DEPARTMENT, LARGE CHAIN** store organization, specialist in builders' hardware and power tools, versed in modern merchandising methods, age 32, married, wishes position with reputable retailer; willing locate anywhere. Highest references. Address Box B-905, care of **HARDWARE AGE**, 239 W. 39th St., N. Y. City.

**A GOOD SALESMAN WITH WIDE acquaintance** among jobbers and large retailers in the South and Southwest seeks connection with manufacturer. Has had long and varied experience in builders', shelf and heavy hardware, mill, mine and contractors' supplies. A hard worker. Address Box B-931, care of **HARDWARE AGE**, 239 W. 39th St., N. Y. City.

**HARDWARE MAN, 37 YEARS OF AGE,** having 18 years' experience, competent to do buying or selling or managerial work for hardware business or to represent manufacturer of hardware articles, seeks position offering better opportunity than present employment affords. Will furnish references. Address Box B-910, care of **HARDWARE AGE**, 239 W. 39th St., N. Y. City.

**RELIABLE SALESMAN, WITH EXCELLENT RECORD** and good following, would like a good line from a reputable manufacturer on strictly commission basis to the wholesale hardware, cutlery, novelty, drug and syndicate trades. Cover Metropolitan New York, New England, Philadelphia, Baltimore. Have represented one manufacturer for the past eight years. Address Box B-927, care of **HARDWARE AGE**, 239 W. 39th St., N. Y. City.



## HE ADVERTISED IN THE RIGHT MEDIUM

This man wanted to represent a good hardware manufacturer—he told his story in the Classified Opportunities Section of **Hardware Age**—

A nationally known company replied to his advertisement and he secured a desirable position through advertising in the right medium.

**HARDWARE AGE** is noted for quick results—try it—send your ad to—

## HARDWARE AGE

Classified Opportunities Dept.

239 W. 39th Street

New York, N. Y.

**The Dash (—) Indicates that the Advertisement Does Not Appear in This Issue**

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# The Industrialist and Politics

(Continued from page 49)

al principles of American life will make a fatal mistake if we assume that these destructive tendencies are of recent origin: if we fail to realize that the slow poison has been working through our body politic for many, many years. In order that you may realize how far back the foundations go, how clearly the situation was recognized 15 years ago, when another Administration and another political party were in power, let me read to you resolutions unanimously adopted by the Convention of this Association on May 19, 1920, as printed on page 300 of that year's proceedings:

WHEREAS, there exists a widespread social unrest which is destructive of individual happiness, unsettling to industry and against the general welfare of all the people and which if continued threatens the very foundations of the Nation itself; and

WHEREAS, this unsettled mental state is caused largely by fancied wrongs which have been made to appear as real, both by careless or misleading statements appearing in the public press and by the deliberate misrepresentation and falsehood of those radical leaders who, for selfish reasons, seek by the preaching of unsound economic doctrines to overturn that government which has created the most equal opportunity for advancement ever enjoyed by man; and

WHEREAS, the industrial centers have been and are now being flooded with the most amazing quantities of insidious and well-written propaganda condemning the existing order of society and advocating doctrines which have already undermined the will to work and by breeding inefficiency and strikes have enormously curtailed production and which if persisted in can only bring disaster; and

WHEREAS, such propaganda can be successfully counteracted only by making available to the great mass of the people industrial information and elementary economic principles which will enable them to see the vicious sophistry of such propaganda; now be it

RESOLVED: (1) That it is the duty of every business man to carefully scrutinize that part of the public press which he usually reads; to promptly and vigorously challenge either in person or by letter any statement concerning industry or industrial relations which he knows to be untrue or misleading; and by personal communication to endeavor to correct the same or any news items or editorials which by

misrepresenting facts form a basis for arguments which may increase social unrest and as in favor of those which preach the doctrine of true Americanism, and

(2) That the board of directors of this association be asked to carefully investigate the possibilities, the conjunction with such other organizations as may seem desirable, of planning and starting a nation-wide drive to furnish to all our people the simple fundamental economic facts which must be the basis of successful industry and successful industrial nations to the end that they may realize that happiness and prosperity can be achieved only by industry and natural laws and not by idleness and force.

Fifteen years ago these subversive forces were sufficiently active to be clearly recognized. It will take something besides one campaign to undo the damage they have done!

## An Unbelievable Tax Burden

The result of the things which have been done by Government, both Federal and local, since the adoption of this resolution, has brought about a tax burden almost beyond belief. The expenditures of the present Federal Administration, assuming that estimates for the coming year are fairly accurate, will have been equivalent to the total cost of the Federal Government from the inauguration of George Washington to that of Woodrow Wilson; the Emergency Relief appropriation, the greater part of which will be used for buying votes, is alone greater than the cost to the Government of all the wars from the time of the Revolution to the World War. The total estimated cost of Government, Federal and local, including both money raised by taxing and borrowing, for the fiscal year of 1934, is 15½ billion dollars, against an estimated national income of 47 billion dollars. Such astronomical figures are incomprehensible to the ordinary mind, but when we realize that during the same period the total cost of food for the American people was estimated at 7.65 billion dollars, the cost of rent at 3.6 billion dollars, the cost of clothing at the same figure, and

the cost of medical expenses of all kinds at one billion, we arrive at the staggering conclusion that it cost the American people as much to govern themselves as it did for their food, their rent, their clothing, and their medical attention.

I say to you in all seriousness, that the burden of taxation, if continued on the present basis, or the burden of the social security legislation now on the statute books, or the fundamental principles underlying the Agricultural Adjustment Act — either one of them alone, without the help of the others, if allowed to continue will within a single generation destroy the liberty of the people, wreck their economic structure, and reduce this nation to a condition akin to that of Russia today.

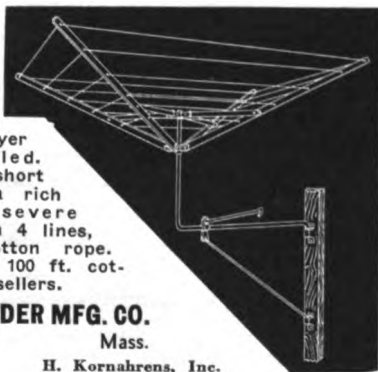
## The "Impassable Gulf" Theory

Years ago organized labor advanced the thesis that between employer and employee there was an impassable gulf, that each one represented a separate and distinct class, whose interests were eternally opposed to the other. They have never been able to sell this doctrine to the man in the shop; if they had, the closed shop would be universal, instead of being the exception to the rule. But they have quite largely sold it to the management of industry, and they have "kidded" the men who sit in the front office into believing that the man in the shop doesn't want his advice and will react against it if it is offered. If the men in industry would devote a small percentage of the brains and effort toward selling their ideas to the men in their shops that they devote to the selling of their product to the public, doing this in a straight-forward, clean-cut, man-to-man fashion, they would find that 90 per cent of those employees would gladly follow them to the end of time. This isn't a battle for the future of industry, it is a battle for the future of free America.



## HYGRADE BALCONY DRYER

Simplest and strongest Balcony Dryer on the market. Easily adjusted. Made from clear Eastern Spruce with steel frame and galvanized reel castings. Entire dryer attractively enameled. Long arms Yellow—short arms Red—crane a rich Green. Withstands severe weather. No. 5 with 4 lines, 75 ft. of good cotton rope. No. 6 with 5 lines, 100 ft. cotton rope. Profitable sellers.



**THE MOULTON LADDER MFG. CO.**

Somerville

Mass.

New York Distributor:

H. Kornahrens, Inc.

**LOOK FOR THE DISTINCTIVE CROSS PACKAGE**

*red-white-black*  
**YOUR CUSTOMERS DO!**

all

**O. K.**

*if they're*



**W. W. CROSS & CO. INC., EAST JAFFREY, N. H.**

**5 minute BRUSH-NU**  
**10¢**  
**SELLS FAST at 10¢**  
15¢ in ROCKY MOUNTAIN STATES and CANADA

**BRUSH-NU COMPANY**  
BALTIMORE MARYLAND

**Genuine DOMES of SILENCE**  
SLIDE SILENTLY-SOFTLY-SMOOTHLY

40¢ SET-10¢ SET-10¢ SET

**SAVE FURNITURE & FLOORS-CREATE QUIET**

Look for words "DOMES of SILENCE"



**INSULATED-NOISELESS FOR TILE CEMENT OR MARBLE FLOORS IN BATH ROOMS, RESTAURANTS, ETC.**

**LARGE SIZE FOR METAL & WOOD BEDS LARGE CHAIRS & ALL FURNITURE..**

*Ask your Jobber—*

*If he is not supplied, write to*

**DOMES of SILENCE, Inc., 35 Pearl St., N. Y. C.**

# EDLUND

**CAN OPENERS  
KNIFE SHARPENERS  
JAR OPENERS  
BOTTLE OPENERS  
EGG BEATERS**

Approved by Good Housekeeping Institute

Sold by a majority of the leading distributors throughout the U. S.

**WRITE FOR CATALOGUE**

**EDLUND CO., Burlington, Vt.**



**COLUMBIAN Tape-Marked ROPE**

To completely satisfy your customers, ask your jobber for COLUMBIAN Tape-Marked. You can tell it by the Tape-Marker in all sizes and the red, white and blue surface markers in 3/4 inch diameter and larger.

Columbian Rope Company, Auburn, "The Cordage City", N. Y.

**WATERPROOFED - GUARANTEED**

**National HARDWARE**

MEETS all the specifications of exacting builders. A complete line; modern in design and built of the finest materials.

A catalog presenting the facts awaits your request.

**National Manufacturing Co.**  
STERLING ILLINOIS

The items below are all big sellers:

SLIDING DOOR HANGERS  
SLIDING DOOR RAIL  
GARAGE HARDWARE  
DOOR LATCHES  
SCREEN HARDWARE  
STRAP AND TEE HINGES  
HALF SURFACE BUTTS  
MORTISE BUTTS  
ORNAMENTAL HINGES  
CUPBOARD TURNS  
SASH LOCKS  
SASH LIFTS



**Silver Lake Sash Cord**

GUARANTEED FOR 20 YEARS

Identified by the name SILVER LAKE stamped on every foot of cord.

EDDYSTONE—a superior sash cord long wearing and of high quality.

PELHAM—guarantees satisfaction.

NuCORD—a medium priced sash cord.

BENGAL—a good competitive cord.



Self Display Carton

TUBEHANKS our exclusive Put-Up

Silver Lake Co.  
99 Chauncy Street,  
Boston, Mass.

# EVERY DAY... ON EVERY FARM



● Hardly a day passes but what the farmer uses some of these steel products for alterations, improvements, or repairs. Nearly every time he comes to town he gets anything from a pound of nails to a ton of fence. With the Continental line you can give him a superior value on every item. Identify yours as a **FULL-LINE CONTINENTAL STORE**—cash in on the prestige of Continental quality and the force of Continental advertising. Besides the bread-and-butter value of these every-day sales, you get the inside track on larger deals, not only in steel products but for everything you sell.

From start to finish the Continental merchandising plan is geared to give you economies in buying and shipping, bigger and cleaner sales, short-cuts to profit all along the line. With Flame-Sealed Fence and Continental sheets, for headliners, your customers naturally accept nails, steel posts, gates, etc., as worthy companions—and they are. There will be more farm building and repairing in 1936; get ready for it now by learning all about Continental's 1936 money-making plan for dealers.

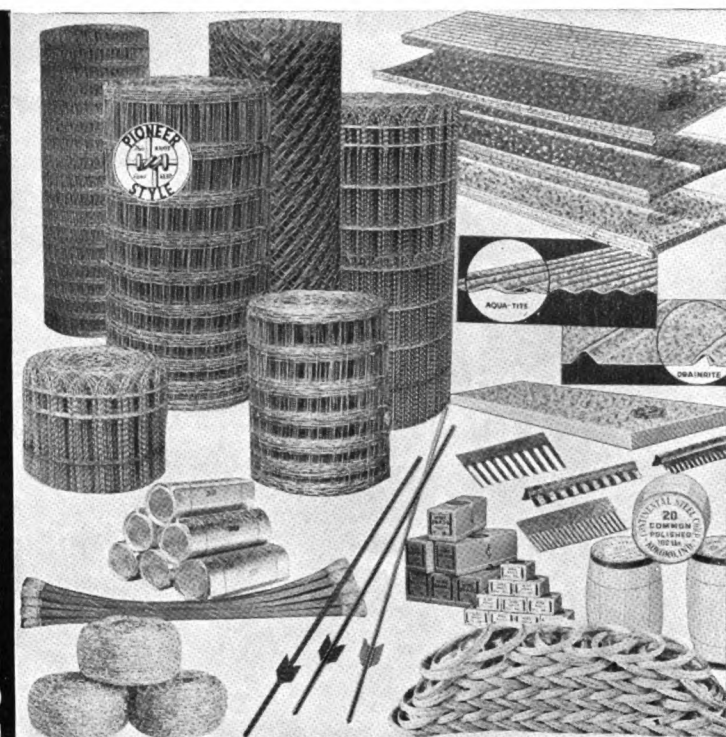
## CONTINENTAL STEEL CORPORATION

General Offices: Kokomo, Indiana. Plants at Canton, Kokomo, Indianapolis



**AND FARM IMPROVEMENT MATERIALS  
GET THIS FREE BOOK NOW**

...THERE IS NEED FOR



**CONTINENTAL PRODUCTS**



## Complete Information on This Attractive Dealer Opportunity

Get this book! It tells all about Continental's modern money-making plan for dealers. Just write your name and address below, and mail today.

Name.....

Address.....

Post Office.....

See what Continental does to Bring Customers Into Your Store . . .

● **Farm Paper Advertising**—National, sectional, and state farm papers carry a three-fold campaign of Continental advertising to your farm prospects. Frequent reminders invite them to visit Continental dealers.

● **Mailings to Prospects**—Imprinted with your firm name, but without cost or trouble to you, we send a series of attractive, convincing mailings direct to your prospects. Inquiries are forwarded to you.

● **Signs and Store Displays**—Store and tackler signs, window trim and other store display pieces, a variety of circulars imprinted with your name, catalogues, etc., are supplied—to give you every selling help.

1843-SHAPLEIGH'S NINETY-THREE YEARS OF HONORABLE SERVICE-1936

# SHAPLEIGH'S

ESTABLISHED 1843  
ST. LOUIS, U.S.A.

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## "OLD HICKORY" HAMMER FORGED KNIVES



Paring Knife



Paring Knife

Paring Knife

Cotton Sampling Knife  
Used Also as Kitchen Chopper and Mincing Knife



Steak Knife



Boning Knife  
Excellent for  
General Kitchen  
Use



Sticking Knife



Pot Fork  
or  
Kitchen Carver  
Fork



Butcher Knife



Skinning Knife  
Used Also as  
Kitchen Cleaver



Household Slicer

WILL  
GIVE LASTING SERVICE

**BLADES**—Extra Heavy 100 Point Carbon Crucible Steel, Scientifically Hardened, Tempered and Hammered, Obtaining the Utmost of Strength and Toughness. Finely Ground By Hand To Stiff, Sharp Edges, Under Most Modern and Scientific Methods.

**HANDLES**—Genuine Rugged "Old Hickory" with That Secret Special Highly Burnished or Antique Coloring, That So Far is Exclusive with Us.

Shows  
Good  
Profit

Solicit  
Your  
Trade

"DIAMOND EDGE IS A QUALITY PLEDGE"

Shapleigh National Series No. 1997

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